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ALASKA TAXABLE

1982

- ◉ *Municipal Taxation - Rates and Policies*
- ◉ *Full Value Determination*
- ◉ *Population and G.O. Bonded Debt*

State of Alaska
Dept. of Community & Regional Affairs
Div. of Local Government Assistance

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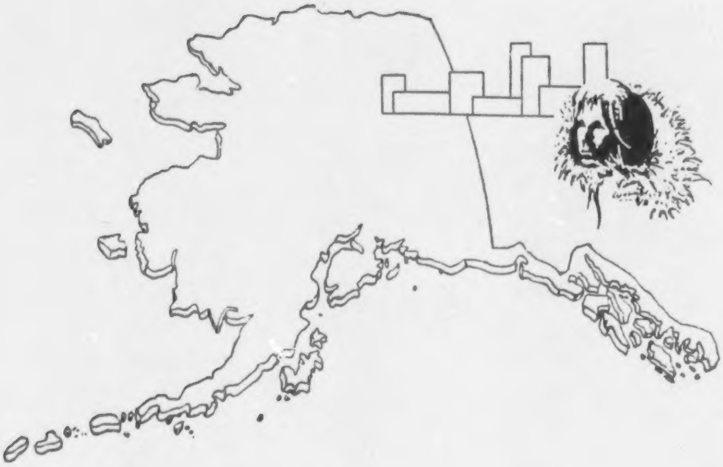

STATE OF ALASKA

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DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS

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Foreword

The 20th edition of the Alaska Taxable includes summaries of the full value determination, bonded debt, and tax rates for the municipalities of the State.

It contains the results of our comprehensive study of valuation data, and other pertinent information.

In the interest of providing background in the area of local taxation, it contains copies of appropiate statutes and other supporting material.

Also included are appropriate statistics on and overviews of the five (5) exemption programs administered by this agency.

PROGRAM CHANGES FROM LAST YEAR:

Please note that the Department has promulgated new sets of the regulations which govern the administation of Senior Citizens tax relief programs (see Appendices and Supporting Data). The new regulations go into effect for the first time this year.

It is intended that this data benefit all persons interested in the operation of local government and the development of Alaska.

Terry L. Earley
State Assesssor

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Chapter 1

Introduction:

The Alaska Property Tax

CHAPTER I

INTRODUCTION

THE ALASKA PROPERTY TAX

The Power to Tax

The power to tax is an essential power of a state's sovereignty, and it does not depend on a grant of authority from the constitution. However, constitutional provisions regarding taxation serve to define and restrict the exercise of the state's otherwise unlimited power to tax.

The State Constitution places three major restrictions on the levy of property taxes:

1. "No tax shall be levied .... except for a public purpose." (Article IX, Section 6)
2. "Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law." (Article IX, Section 3)
3. "The State may delegate taxing powers to organized boroughs and cities only." (Article X, Section 2)

Unlike the state, boroughs and cities do not possess any inherent power of taxation; only such power as has been granted them by the State Constitution or the statutes. The power of taxation, therefore, is an extraordinary one, the administration of which is not to be left to implication or inference. For that reason, the Alaska Statutes, together with certain Attorney General's opinions and court decisions, clearly delineate the jurisdiction of municipalities in the assessment of property and in the levy and collection of taxes (applicable statutes may be found in Appendix G.).

Uniform Measures

"Taxes are said to be 'equal and uniform' when no person or class of persons in the taxing district, whether it be state, county, or city, is taxed at a different rate than are other persons in the same thing, and where the objects of taxation are the same, by whomsoever owned or whatsoever they may be." (Weatherly Independent School Dist. V. Hughes, Tex Civ. App. 41 S.W. 2nd 445, 447

The first step toward establishing uniform assessment procedures in Alaska was taken in 1961-62 when the House Representatives and the Senate, responding to Section 3 of Article IX of the State Constitution (cited above) passed House Concurrent Resolution #14 (HCR14). This resolution in sum required the Local Affairs Agency (now the Division of Local Government Assistance within the Department of Community & Regional Affairs) to prepare a study of assessment problems and procedures in Alaska, a manual for Assessors and a report recommending any legislation necessary "to assure a uniform, equalized, and realistic assessment of property throughout the state". The resolution further authorized the Agency to inspect the records of equalization, to hire an assessor, and to hold any hearings deemed necessary for the preparation of the study, the manual and the report.

The Local Affairs Agency, together with the Alaska Association of Assessing Officers, originally published the manual in 1963. That manual has been periodically updated with the latest revisions made in 1977.

There have been a number of reports and studies done by the Division of Local Government Assistance, the most recent of which was "An Examination of Property Tax Exemptions", prepared and distributed for the Second Session of the Eleventh Legislature.

In addition to HCR 14, in 1962 the legislature adopted AS 14.17.140 which required that "...the Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full and true value of the taxable real and personal property in each district".

The full and true value estimate, as prepared pursuant to the above statute, is used as the uniform measure of wealth for many state programs and appears in Table IV.

Definition of Full and True Value

Full and true value, the basis for the full value determinations, may be defined as "...the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels." [Source: (AS 29.53.060(a)]. Full and true value determinations are made by the State Assessor annually in conformance with uniform standards as defined in Attorney General Opinion No. 18, 1962.

The Full Value Determination

Local control is a basic premise in Alaska's local government structure. As a result of that premise, municipalities have a unique amount of flexibility in the area of property tax administration.

There are numerous optional exemptions that may or may not be adopted, as the local government desires. Those optional exemptions include up to $10,000 on residences and a provision for charging a small flat fee in lieu of property taxes on vessels, etc. (see Appendix G)

In addition to the optional exemptions, municipalities reassess based on several different time frames. Those time frames range from a reassessment every year to reassessment every four or five years.

Even though local systems vary widely, there existed a need for a common unit with which to measure local values uniformly. The full value determination prepared by the State Assessor, Division of Local Government Assistance, became that measure.

Through the use of sales studies, as described in chapter two, and with the assistance of the local assessors, the State Assessor is able to adjust locally generated values to compensate for the optional exemptions and for the varying reassessment cycles.

Program Uses

The major programs using the full and true value estimate are:

1. State Revenue Sharing - the formula used to compute a municipality's State Revenue Sharing entitlement is based on relative wealth (full value determination) and local effort (locally generated revenues).
2. The Public School Foundation's funding formula uses full value determination as one of its components.
3. The local match portion of Cultural Facilities Grants is based partially on the full value determination.
4. Some grants for Senior Citizen programs are based on the full value determination.
5. The ability to bond for local programs is affected by full value determination.

Tax Limitation

There are four statutory tax limitations in Alaska. They apply to varying degrees and under various circumstances as explained below. In each case the limitation applies only to expenditures for the operating costs of local government. There is no limit on taxation to pay bonded indebtedness.

1. Second Class Cities may not levy taxes which exceed one half of one percent (.5%) of the assessed value of property within the municipality in any one year.

2. Any other type of municipality may not levy taxes which exceed three percent (3%) of the assessed value of property within the municipality in any one year.

*3. **No municipality, or combination of municipalities occupying the same geographic area, may levy taxes exceeding $1500 per resident in any one year.**

*4. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes which exceed the product of 225 percent of the average per capita full and true value of property in the state multiplied by the number of residents of the taxing municipality.

*Effectively, the limitation described under 4. above renders the limitation under 3. pointless. In every instance, potential revenues obtained through the use of limitation 4. would exceed those obtained by use of limitation 3.

Chapter 2

POPULATION, VALUATION AND GENERAL OBLIGATION BONDED INDEBTEDNESS

OVERVIEW
POPULATION, VALUATION, AND GENERAL OBLIGATION BONDED DEBT

ALASKA LOCAL GOVERNMENT

Organized Boroughs and Unified Home Rule Municipalities

Unified Home Rule	3
Home Rule	1
First Class	-
Second Class	6
Third Class	1
Total	11

Organized Cities

	Within Boroughs	Outside of Boroughs	Total
Home Rule	7	4	11
First Class	5	17	22
Second Class	14	95	111
Total	26	116	144

The organized borough concept of areawide local government, rather than the traditional county form of government was adopted for Alaska primarily because vast amounts of its 586,400 square mile area were virtually uninhabited. With the development of those areas and the ensuing need for community services, the borough concept provided a mechanism for annexation or incorporation, as necessary, of the unorganized borough.

Organized boroughs, and home rule and general law cities which are situated outside the corporate limits of boroughs, have general municipal responsibilities and powers including areawide education, property assessment and collection of taxes, and planning and zoning; cities of the second class have limited taxing powers with no educational responsibility. In the unorganized borough, education is provided totally from state funds with no local effort required.

*STATE POPULATION: July 1, 1981

Municipalities	Estimate
**11 organized boroughs	387,301
4 home rule cities	11,351
16 first class cities	15,204
94 second class cities	32,558
Sub-total	446,414
***Unincorporated areas of the unorganized borough	18,046
Total	464,460

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* At the time of this printing, all population figures were preliminary and subject to appeal until April 22, 1983.

** Population figures for organized boroughs include residents of the 26 home rule and general law cities located inside borough boundaries.

*** Estimate based on State Demographer's estimated state total and Community & Regional Affairs Municipal totals.

Municipal population figures as reported were compiled and used by the Department of Community and Regional Affairs for allocation of payments under the State Revenue Sharing Program (AS 29.88 and AS 29.89) for the 1983 fiscal year. All population figures are as of July 1, 1982.

FULL VALUE DETERMINATION: JANUARY 1, 1982

Area	(AS 29.53) Local Assessed	(AS 43.56) State Assessed Oil and Gas	(AS 14.17) Full Value
Taxing Jurisdictions	20,814,157,646	10,561,958,170	31,376,115,816
Unorganized Borough	-0-	3,850,823,000	3,850,823,000
Total	20,814,157,646	14,412,781,170	35,226,938,816

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE: JANUARY 1, 1982 (including state assessed oil & gas)

Area	Full Value	Est. 7-1-82 Population	Per Capita Value
State of Alaska	35,226,938,816	464,460	75,844

The valuation figures above represent the Department's equalized full value figures for taxable real and personal property within 59 home rule and general law municipalities and includes the value of oil and gas related property as valued by the State Department of Revenue, Petroleum Revenue Division.

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE: JANUARY 1, 1982 (excluding state assessed oil & gas)

Area	Full Value	Est. 7-1-82 Population	Per Capita Debt
State of Alaska	20,814,157,646	464,460	44,814

GENERAL OBLIGATION BONDED DEBT: JULY 1, 1982

Area	Total Debt	Est. 7-1-82 Population	Per Capita Debt
Municipalities	1,316,204,221	446,414	2,948
State of Alaska	842,413,000	464,460	1,814
Total, State & Local	2,158,617,221	464,460	4,648

The debt figures as shown above are total general obligation bonded indebtedness figures as reported by all municipalities and by the State of Alaska.

TABLE I

VALUATION, POPULATION, AND G. O. BONDED DEBT

Per capita valuation, per capita general obligation bonded debt, and debt as a percent of valuation are reported in Table VII. Included are organized boroughs and home rule and general law municipalities. Excluded are cities of the second class without debt or for which no valuation data is available. Data reported below for debt and population is as of July 1.

YEAR	MUNICIPALITIES	STATE OF ALASKA	TOTAL	ESTIMATED POPULATION	PER CAPITA DEBT
1972	262,233,170	238,943,000	501,176,170	297,831	1,683
1973	271,492,858	274,378,000	545,870,858	302,912	1,802
1974	312,194,969	293,114,000	605,308,969	323,706	1,870
1975	351,421,098	392,508,000	743,929,098	379,286	1,961
1976	420,807,982	462,923,000	883,730,982	393,167	2,248
1977	519,599,526	530,008,000	1,049,607,526	398,983	2,631
1978	545,227,664	596,213,000	1,141,440,664	423,541	2,695
1979	768,508,903	670,503,000	1,439,011,903	429,649	3,349
1980	827,112,294	573,186,000	1,400,298,294	464,295	3,016
1981	1,091,019,504	701,178,000	1,792,197,504	422,187	4,245
1982	1,316,204,221	842,413,000	2,158,617,221	464,460	4,648

TABLE I

VALUATION, POPULATION AND G.O. BONDED DEBT

CITIES	FULL VALUE DETERMINATION 1-1-82	POPULATION 7-1-82	G.O. BONDED DEBT 7-1-82	PER CAPITA DEBT	PER CAPITA VALUATION	DEBT % TO VALUATION
BETHEL	** 142,746,500	3,681	585,000	159	38,779	.41
CORDOVA	116,365,600	2,241	1,673,200	747	51,921	1.44
CRAIG	21,638,600	604	37,498	62	35,825	.17
DILLINGHAM	69,193,500	1,841	73,000	40	37,585	.11
GALENA	6,229,700	844	-0-	-0-	7,382	-0-
HOONAH	16,659,050	863	-0-	-0-	19,304	-0-
HYDABURG	8,976,800	412	-0-	-0-	21,883	-0-
KAKE	7,371,700	631	-0-	-0-	11,683	-0-
KING COVE	28,256,300	523	-0-	-0-	54,027	-0-
KLAWOCK	3,711,300	433	-0-	-0-	8,571	-0-
KOTZEBUE	** 89,072,800	2,464	-0-	-0-	36,150	-0-
NENANA	8,966,600	540	2,725,000	5,046	16,605	30.39
NOME	158,666,727	3,430	507,872	148	46,259	.32
PELICAN	13,368,755	185	-0-	-0-	72,264	-0-
PETERSBURG	129,351,800	3,040	2,995,000	985	42,550	2.32
ST. MARY'S	3,108,500	442	-0-	-0-	7,033	-0-
SAND POINT	55,240,000	797	-0-	-0-	69,310	-0-
SKAGWAY	56,933,200	790	1,826,325	2,312	72,067	3.21
TANANA	5,195,300	485	-0-	-0-	10,712	-0-
UNALASKA	73,520,942	1,922	3,500,000	1,821	38,252	4.76
VALDEZ	1,701,061,400	3,694	84,460,000	22,864	460,493	4.97
WRANGELL	87,754,617	2,376	2,578,000	1,085	36,934	2.94
YAKUTAT	24,526,680	462	-0-	-0-	53,088	-0-
TOTAL CITIES	2,827,916,371	32,700	100,960,895	3,087	86,481	3.57
STATE	35,226,938,816	464,460	842,413,000	1,814	75,844	.08
MUNICIPAL	31,376,115,816	446,414	1,316,204,221	2,948	70,284	4.19
STATEWIDE TOTAL	35,226,938,816	464,460	2,158,617,221	4,648	75,844	3.75

*TOTAL POPULATION LISTED IN THIS TABLE

Note: All population figures include military personnel.

TABLE I

VALUATION, POPULATION AND G.O. BONDED DEBT

BOROUGHS	FULL VALUE DETERMINATION 1-1-82	POPULATION 7-1-82	G.O. BONDED DEBT 7-1-82	PER CAPITA DEBT	PER CAPITA VALUATION	DEBT % TO VALUATION
ANCHORAGE, MUNICIPALITY OF						
TOTAL	10,611,784,259	204,216	261,010,000	1,278	51,963	2.46
BRISTOL BAY						
TOTAL	87,477,900	1,271	3,895,000	3,064	68,826	4.45
FAIRBANKS NORTH STAR	2,996,031,060	58,721	83,158,350	1,416	51,021	2.78
Fairbanks City	1,067,847,224	25,747	11,915,000	463	41,474	1.12
North Pole	99,724,738	934	-0-	-0-	106,772	-0-
TOTAL	2,996,031,060	58,721	95,073,350	1,619	51,021	3.17
HAINES	70,950,672	1,847	923,310	499	38,414	1.30
Haines City	34,791,413	1,079	805,000	746	32,244	.23
TOTAL	70,950,672	1,847	1,728,310	935	38,414	2.44
JUNEAU, CITY & BOROUGH						
TOTAL	1,037,772,068	22,023	27,904,000	1,267	47,122	2.69
KENAI PENINSULA	2,978,040,060	32,303	98,999,603	3,064	92,191	3.32
Homer City	155,219,629	2,897	2,877,000	993	53,579	1.85
Kenai City	205,513,739	5,231	3,695,000	706	39,288	1.80
Seldovia City	19,029,142	729	430,000	590	26,103	2.26
Seward City	63,650,774	1,828	-0-	-0-	34,820	-0-
Soldotna City	124,949,463	3,008	-0-	-0-	41,539	-0-
TOTAL	2,978,040,060	32,303	106,001,603	3,279	92,191	3.56
KETCHIKAN GATEWAY	666,802,500	12,431	14,495,000	1,166	53,640	2.17
Ketchikan City	314,484,068	7,777	8,110,000	1,043	40,438	2.58
TOTAL	666,802,500	12,431	22,605,000	18189	53,640	3.39
KODIAK ISLAND	438,045,500	12,714	20,042,372	1,576	34,454	4.58
Kodiak City	323,844,006	5,873	3,250,000	553	55,141	1.00
TOTAL	438,045,500	12,714	23,292,372	1,832	34,454	5.32
MATANUSKA-SUSITNA	1,203,078,576	26,002	65,218,090	2,508	46,269	5.42
Palmer City	92,287,313	2,524	3,629,401	1,438	36,568	3.93
TOTAL	1,203,078,576	26,[illegible]2	68,847,491	1,488	46,269	5.72
NORTH SLOPE BOROUGH						
TOTAL	8,268,630,720	7,552	587,400,000	77,781	1,094,893	7.10
SITKA, CITY & BOROUGH						
TOTAL	421,405,430	8,221	17,486,200	2,127	51,259	4.15
TOTAL BOROUGHS	28,780,018,745	387,301	1,215,243,326	3,138	74,309	4.22

Chapter 3

ASSESSMENT STATISTICS AND RATIO STUDIES

- LOCAL ASSESSMENT POLICY
- SALES-ASSESSMENT RATIOS
- FULL VALUE DETERMINATIONS

CHAPTER III

ASSESSMENT STATISTICS AND RATIO STUDIES

The local assessor has a legal, professional and ethical responsibility to value uniformly all property within his/her jurisdiction. In addition, it is his/her duty to insure that all values on the assessment roll represent "full and true value" pursuant to AS 29.53.060.

Assessment ratio studies may be used as a measure of uniformity and a yardstick with which to assess values both within and among jurisdictions.

There are two major types of assessment ratio studies that can be conducted. They are sales ratio studies and appraisal ratio studies. The sales ratio study is the predominant method currently used in Alaska and, therefore, is the type of ratio study discussed herein.

The sales ratio study compares assessed values to sale prices (transacted during a specific time period and carefully verified).

The results of these comparisons are generally expressed as a ratio in terms of percentage.

The ratios are a result of division. In the process of analysis, the numerator is the assessed value and the denominator is the sale price. This ratio formula is expressed as follows:

$$\frac{\text{ASSESSED VALUE}}{\text{SALE PRICE}} \quad \text{RATIO (expressed as percentage)}$$

For example, if a residence sells for $100,000 and is assessed at $90,000, the ratio of assessment to sale price expressed as a percentage is 90% (ninety percent).

$$\frac{90{,}000}{100{,}000} = 90\%$$

Preparation of a Ratio Study

1. Assemble Sales Data

   (a) sources of sales data include, but are not limited to, recorders' offices, local realtors, developers, bankers, etc.

   (b) verify sales data by contacting one of the parties in-volved (grantee, grantor or realtor).

2. Select Samples

   (a) for sales ratio, disbursement of sales should be checked to insure uniform coverage of total areas and to avoid using an overabundance of information from a specific area
   (b) in all cases, the selection process should be restricted to individual classes of property. (residential, commercial, industrial, etc.)

3. Compile Usable Data

   (a) correlate usable sales information into usable listing;
   (b) divide current assessed values by usable sales data and develop individual ratios;
   (c) sort resulting ratios and remove inconsistencies.

4. Compute Statistical Data

   (a) develop weighted mean;
   (b) develop average absolute deviation;
   (c) develop coefficient of dispersion and other statistical information that can be of assistance at this point; i.e. mean, median, mode, standard deviation, and area multipliers.

Explanation of Statistical Terms Included Herein

Weighted Mean is computed by dividing the total of all of the assessed values by the total of all the sale prices. This is generally considered to be the most accurate indicator of the overall level of assessment on a unit wide basis.

Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of items included in the listing. It indicates the average difference from the mean of all ratios.

Coefficient of Dispersion is developed by dividing the absolute average deviation by the median or mean. The resulting answer (with some qualifications) can be considered a general yardstick to measure equity among assessments.

Mean is developed by adding all ratios and dividing by number of items. This is another method of determining an indicator of assessment level on a unit, or areawide, basis.

Median is the middle ratio when a set of numbers is ranked. This is still another method of determining overall ratio for an area or unit.

Mode is the simplest measurement of central tendency and is the item most often reoccurring in a given series. Again a ratio selected in this manner could be used as an overall ratio.

Standard Deviation is the average square root of the average squared deviation from the mean and is a reliable indication of variance.

Area Multipliers are obtained by dividing the ratio by 1.00. This multiplier then can be applied to assessments to bring a unit to the required level. (Caution: multipliers used unit wide or areawide tend to distort uniformity).

Uses of Ratios and Multipliers

The results of sales ratio studies may be applied in several ways depending on the need of the user.

The most common usage comes from state equalization or full value determinations. The normal current procedure for full value determination in Alaska is the use of the weighted mean ratio to determine full value and the reporting of average absolute deviation and the coefficient of dispersion.

Example:

SALE PRICE	ASSESSED VALUE	RATIO	DEVIATION
106,000	100,000	94.34%	5.76
100,000	106,000	106.00%	5.90
109,000	107,000	98.17%	1.93
132,000	125,000	94.70%	5.40
127,000	130,000	102.36%	2.26
122,500	122,500	100.00%	.10
129,000	137,000	106.20%	6.10
141,000	140,000	99.29%	.81
966,500	967,500	100.10%	28.26

$$\frac{\text{TOTAL DEVIATIONS} \quad (28.26)}{\text{ITEMS} \quad (8)} = \text{AVERAGE ABSOLUTE DEVIATION (3.53\%) TOTAL}$$

$$\frac{\text{AVERAGE ABSOLUTE DEVIATION} \quad (3.53)}{\text{WEIGHTED AVERAGE} \quad (100.10)} = \text{COEFFICIENT OF DISPERSION (3.53\%)}$$

These ratios could also be used by the local assessor to determine his own level of assessment, internal equity, and to indicate areas that need professional attention.

Limitations of Use

Assessment ratio studies are devices for obtaining indications of the relationship between market values and assessed values, and show general assessment levels within and among areas. Even though these studies can point out areas where inequities exist, they will not, in themselves, correct disparities among individual properties.

A sales ratio study is no more accurate than the information input. Therefore, the utmost care in selecting, screening, and verifying information is essential.

Also, care must be given in order not to overload a study with specific types of property. The optimum arrangement is to segregate by class (commercial, residential, etc.) and type (improved, vacant, water front, etc.). That procedure allows for proper weight to be placed upon each class and type of property.

ASSESSMENT RATIO STUDIES

The following can be used by individual municipalities to help monitor assessment performance. They can be used to indicate the need for general reassessment or which neighborhoods or types of properties are most in need of reassessment.

Note: The following tests are only guidelines and are not intended to take the place of statistical tests. In each case, the sample size should be at least 30.

1. If (A/S)/(A/S) is greater than 1.10
   good indicator that the overassessment errors are more prevalent than under assessment errors.
2. If (A/S)/(A/S) is less than 0.95
   good indicator that the underassessment errors are more prevalent than over assessment errors.
3. If (A/S)/(A/S) is greater than 1.10
   good indicator that assessment regressivity exists.
4. If (A/S)/(A/S) is less than 0.95
   good indicator that assessment progressivity exists.

DEFINITIONS:

A/S = mean ratio

A/S = median ratio

A/S = weighted mean ratio (same as weighted average ratio)

regressivity = assessment bias such that high-valued properties are assessed with lower A/S than low-valued property.

progressivity = assessment bias such that high-valued properties are assessed with higher A/S than low-valued properties.

TABLE II

LOCAL ASSESSMENT POLICY

The following information should be used to interpret Table II:

AV = Full and True Value Assessment

EX = Exempt Property

NA = Municipality Does Not Levy Property Taxes

Municipalities: Home rule and general law municipalities (except those second class cities which are located outside of boroughs and do not levy a property tax).

Note: Seven first class cities located outside of boroughs do not levy or collect property taxes. They are: Galena, Hoonah, Hydaburg, Kake, King Cove, Klawock and St. Mary's.

Second class cities have no school responsibility but may levy a limited property tax not to exceed five mills. The second class cities of Eagle and Whittier are the only second class cities which levy and collect a property tax.

TABLE II
LOCAL ASSESSMENT POLICY

BOROUGHS	RESIDENTIAL		GENERAL PERSONAL PROPERTY		MOTOR VEHICLES		BOATS & VESSELS		BUSINESS INVENTORY		AIRCRAFT	
	AV	EX	AV	EX	AV	EX	AV	EX	AV	EX	AV	EX
ANCHORAGE, MUNICIPALITY OF	X	-	X	-	2	-	X	-	X	-	X	-
BRISTOL BAY BOROUGH	1	-	X	-	X	-	X	-	X	-	X	-
FAIRBANKS NORTH STAR BOROUGH	1	-	-	X	-	X	-	X	-	X	-	X
HAINES BOROUGH	X	-	-	X	-	X	-	X	-	X	-	X
JUNEAU, CITY & BOROUGH	X	-	X	-	-	X	-	X	X	-	X	-
KENAI PENINSULA BOROUGH	1	-	X	-	X	-	X	-	-	X	X	-
KETCHIKAN GATEWAY BOROUGH	X	-	X	-	2	-	-	3	X	-	X	-
KODIAK ISLAND BOROUGH	X	-	X	-	2	-	X	-	X	-	X	-
MATANUSKA-SUSITNA BOROUGH	X	-	X	-	2	-	X	-	X	-	X	-
NORTH SLOPE BOROUGH	1	-	X	-	X	-	X	-	X	-	X	-
SITKA, CITY & BOROUGH	X	-	X	-	X	-	-	3	X	-	X	-
CITIES												
CORDOVA	X	-	-	X	-	X	-	X	-	X	-	X
CRAIG	X	-	-	X	-	X	-	X	-	X	-	X
DILLINGHAM	X	-	X	-	X	-	X	-	X	-	X	-
EAGLE	X	-	X	-	-	X	-	X	-	X	-	X
GALENA		NA		NA		NA		NA		NA		NA
HOONAH		NA		NA		NA		NA		NA		NA
HYDABURG		NA		NA		NA		NA		NA		NA
KAKE		NA		NA		NA		NA		NA		NA
KING COVE		NA		NA		NA		NA		NA		NA
KLAWOCK		NA		NA		NA		NA		NA		NA
NENANA	X	-	X	-	X	-	X	-	X	-	X	-
NOME	X	-	X	-	X	-	X	-	X	-		NA
PELICAN	X	-	X	-	-	X	-	3	X	-	X	-
PETERSBURG	X	-	X	-	2	-	-	X	X	-	X	-
ST. MARY'S		NA		NA		NA		NA		NA		NA
SKAGWAY	X	-	-	X	-	X	-	X	-	X	-	X
TANANA		NA		NA		NA		NA		NA		NA
UNALASKA	X	-	X	-	-	X	-	X	X	-	X	-
VALDEZ	1	-	-	X	-	X	-	X	-	X	-	X
WRANGELL	X	-	X	-	-	X	-	X	X	-	X	-
YAKUTAT	X	-	-	X	-	X	-	X	-	X	-	X

---

1. optional residential exemption up to $10,000 exercised (AS 29.53.025(a))
2. state collected, annual motor vehicle tax (AS 28.10.431)
3. option 5 & 15 dollar fee collected in lieu of property tax (AS 25.53.025(b)(1))

TABLE III

STATISTICAL EVALUATION TABLE
1982 ASSESSMENT TO SALES RATIO STUDY

The following criteria should be used to interpret Table III:

Municipalities: Organized boroughs and cities which levied and collected property taxes in 1982. When a municipality is not shown, sales [illegible] available was not sufficient to determine a meaningful ratio.

CLASS:

Improved: All platted parcels of land on which there are significant structures. Vacant: All platted parcels of land with no significant structures.

WEIGHTED AVERAGE RATIO:

A measure of central tendency. The Weighted Average Ratio is developed by dividing the sum of the assessed values in the sample by the sum of the sales prices in the sample.

ABSOLUTE AVERAGE DEVIATION:

Indicates the average difference of all ratios in the sample from the weighted average ratio. The Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of sales in the sample.

COEFFICIENT OF DISPERSION:

A general measure of conformity and equality. The Coefficient of Dispersion is developed by dividing the absolute average deviation by the weighted average ratio.

NUMBER OF SALES:

The number of valid transactions available for use in the sample.

TABLE III - A

1982 STATISTICAL EVALUATION TABLE

REAL PROPERTY

MUNICIPALITY	WEIGHTED MEAN RATIO	ABSOLUTE AVERAGE DEVIATION	COEFFICIENT OF DISPERSION	NUMBER OF SALES
Anchorage, Municipality of	82.05	12.21	14.08	2,115
Vacant	80.87	15.59	17.11	
Improved	82.97	9.85	12.98	
Fairbanks North Star Borough	87.03	13.17	14.22	821
Vacant	86.88	13.17	14.22	
Improved	87.12	13.17	14.22	
Haines Borough	93.62	15.57	16.08	82
Vacant	96.45	13.89	14.38	
Improved	86.77	17.24	17.77	
Juneau, City & Borough	93.16	9.98	11.00	448
Vacant	98.25	7.15	7.32	
Improved	92.79	10.70	11.92	
Kenai Peninsula Borough	79.93	16.54	21.57	1,140
Vacant	75.71	20.19	26.14	
Improved	82.78	12.88	17.00	
Ketchikan Gateway Borough	83.19	15.81	19.58	89
Vacant	79.39	17.97	23.31	
Improved	86.96	13.64	15.84	
Kodiak Island Borough	77.47	21.98	30.43	62
Vacant	86.96	27.17	35.14	
Improved	69.22	16.79	25.72	
Matanuska-Susitna Borough	88.18	18.15	23.63	1,585
Vacant	83.57	20.59	26.02	
Improved	85.48	15.70	21.24	
Sitka, City & Borough	98.86	11.54	11.95	318
Vacant	95.77	15.44	16.30	
Improved	100.84	7.64	7.61	

TABLE III-B

CROSS CORRELATION

COST PER PARCEL VS. COEFFICIENT OF DISPERSION VS. WEIGHTED MEAN RATIO AND ASSESSMENT CYCLE

MUNICIPALITY	COST PER PARCEL	COD	A/S	ASSESSMENT CYCLE
Anchorage, Municipality of	37.44	14.08	82.05	Annual
Fairbanks North Star Borough	25.30	14.22	87.03	Annual
Haines Borough	23.53	15.57	93.62	Annual
Juneau, City & Borough of	35.41	11.00	93.16	Annual
Kenai Peninsula Borough	10.45	21.57	79.93	2-year
Ketchikan Gateway Borough	23.34	19.58	83.19	Annual
Kodiak Island Borough	40.52	30.43	77.47	Annual
Matanuska-Susitna Borough	18.76	23.63	88.18	Annual
Sitka, City & Borough of	25.04	11.95	98.86	Annual

TABLE IV

LOCAL ASSESSMENTS VS. FULL VALUE

The following information should be used to interpret Table IV:

Municipalities:	Boroughs and cities organized under the laws of Alaska, except those second class cities which are located outside of boroughs and do not levy a property tax.

ASSESSED VALUES:

Locally assessed property values taxable under provisions of municipal ordinance and state law. (AS 29.53)

RATIOS:

The relationship in terms of percent, which actual assessed property values bear to the Department's full value determination.

FULL VALUES:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

NOTE: Table III does not include oil and gas property (AS 43.56).

TABLE IV

LOCAL ASSESSMENT VS. FULL VALUE

MUNICIPALITY	REAL PROPERTY			PERSONAL PROPERTY			REAL & PERSONAL PROPERTY		
Boroughs	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value
ANCHORAGE, MUNICIPALITY OF									
City	2,636,844,486	79.51	3,316,206,917	318,386,000	74.63	426,624,792	2,955,230,486	78.96	3,742,831,709
Other	4,952,824,256	83.47	5,933,452,460	555,647,000	63.67	872,636,090	5,508,471,256	80.93	6,806,088,550
TOTAL	7,589,668,742	82.05	9,249,659,377	874,033,000	67.27	1,299,260,882	8,463,701,742	80.23	10,548,920,259
BRISTOL BAY	43,673,300	89.53	48,780,600	36,762,392	95.00	38,697,300	80,435,692	91.94	87,477,900
FAIRBANKS NORTH STAR									
City	706,122,900	89.67	787,468,384	--	--	280,378,840	706,122,900	66.13	1,067,847,224
North Pole	68,764,650	95.24	72,201,438	--	--	27,523,300	68,764,650	68.95	99,724,738
Other	846,477,175	87.51	967,288,078	--	--	242,564,220	846,477,175	69.97	1,209,852,298
TOTAL	1,621,364,725	87.03	1,826,957,900	--	--	550,466,360	1,621,364,725	67.18	2,377,424,260
HAINES									
City	25,126,024	94.22	26,668,113	--	--	8,123,300	25,126,024	72.22	34,791,413
Other	26,821,070	93.06	28,821,559	--	--	7,337,700	26,821,070	74.17	36,159,259
TOTAL	51,947,094	93.62	55,489,672	--	--	15,461,000	51,947,094	73.22	70,950,672
JUNEAU, CITY & BOROUGH									
City	200,188,500	92.99	215,282,127	42,828,200	49.11	87,208,100	243,016,700	80.34	302,490,227
Douglas	35,921,900	87.31	41,144,477	1,630,275	16.45	9,907,875	37,552,175	73.56	51,052,352
Other	503,382,300	93.67	537,375,089	55,224,250	37.60	146,854,400	558,606,550	81.64	684,229,489
TOTAL	739,492,700	93.16	793,801,693	99,682,725	40.86	243,970,375	839,175,425	80.86	1,037,772,068
KENAI PENINSULA									
Homer	118,052,600	90.71	130,139,215	20,961,993	83.67	25,053,774	139,014,593	89.58	155,192,989
Kenai	129,523,015	77.42	167,293,567	23,064,009	83.67	27,566,104	152,587,024	78.31	194,859,671
Seldovia	10,130,400	72.02	14,066,117	4,152,464	83.67	4,963,025	14,282,864	75.06	19,029,142
Seward	37,817,000	86.11	43,917,949	16,369,047	83.67	19,564,285	54,186,047	85.36	63,482,234
Soldotna	102,485,600	90.09	113,759,134	9,256,876	83.67	11,063,819	111,742,476	89.52	124,822,953
Other	1,280,741,580	78.57	1,630,024,118	176,675,311	83.67	211,163,293	1,457,416,891	79.11	1,842,187,411
TOTAL	1,678,750,195	79.93	2,100,200,100	250,479,700	83.67	299,374,300	1,929,229,895	80.40	2,399,574,400
KETCHIKAN GATEWAY									
City	221,789,800	86.96	255,048,068	37,401,250	62.93	59,436,000	259,191,050	82.42	314,484,068
Other	240,723,800	79.99	300,950,232	33,146,450	64.53	51,368,200	273,870,250	77.73	352,318,432
TOTAL	462,513,600	83.19	555,998,300	70,547,700	63.67	110,804,200	533,061,300	79.94	666,802,500
KODIAK ISLAND									
City	146,150,045	77.48	188,635,850	47,868,072	35.40	135,208,156	194,018,117	59.91	323,844,006
Other	69,830,323	77.46	90,146,050	8,516,368	35.40	24,055,444	78,346,691	68.60	114,201,494
TOTAL	215,980,368	77.47	278,781,900	56,384,440	35.40	159,263,600	272,364,808	62.18	438,045,500
MATANUSKA-SUSITNA									
Palmer	61,686,080	82.70	74,590,181	10,242,300	57.88	17,697,132	71,928,380	77.94	92,287,313
Houston	22,406,040	87.01	25,751,100	285,621	57.93	493,008	22,691,661	86.46	26,244,108
Wasilla	97,108,000	90.70	107,065,050	10,350,494	57.93	17,865,884	107,458,494	86.01	124,930,934
Other	788,761,520	88.37	892,588,735	37,576,982	57.95	64,843,376	826,338,502	86.31	957,432,111
TOTAL	969,961,640	88.18	1,099,995,066	58,455,397	57.93	100,899,400	1,028,417,037	85.64	1,200,894,466

TABLE IV

LOCAL ASSESSMENT VS. FULL VALUE

MUNICIPALITY Boroughs	REAL PROPERTY Assessed Value	 Ratio	 Full Value	PERSONAL PROPERTY Assessed Value	 Ratio	 Full Value	REAL & PERSONAL PROPERTY Assessed Value	 Ratio	 Full Value
NORTH SLOPE BOROUGH	304,790,980	76.00	401,040,800	145,201,100	100.00	145,201,100	449,922,080	82.38	546,241,900
SITKA, CITY & BOROUGH	317,326,605	98.86	320,972,300	60,433,130	60.17	100,433,130	377,759,735	89.64	421,405,430
TOTAL BOROUGHS	13,995,469,949	83.65	16,731,677,708	1,651,979,584	53.92	3,063,831,647	15,647,449,533	79.05	19,795,509,355
CITIES									
CORDOVA	46,775,895	85.37	54,789,400	-0-	--	61,576,200	46,775,895	40.20	116,365,600
CRAIG	13,912,560	100.00	13,912,600	640,200	8.29	7,726,000	14,552,760	67.25	21,638,600
DILLINGHAM	30,953,255	73.70	41,999,000	21,412,659	78.74	27,194,500	52,365,914	75.68	69,193,500
GALENA	---	--	4,855,850	---	--	1,373,850	---	--	6,229,700
HOONAH	---	--	12,289,450	---	--	4,369,600	---	--	16,659,050
HYDABURG	---	--	5,847,200	---	--	3,129,600	---	--	8,976,800
KAKE	---	--	7,258,800	---	--	112,900	---	--	7,371,700
KING COVE	---	--	6,773,300	---	--	21,483,000	---	--	28,256,300
KLAWOCK	---	--	3,334,300	---	--	377,000	---	--	3,711,300
NENANA	4,067,738	85.00	4,785,600	3,553,844	85.00	4,181,000	7,621,582	85.00	8,966,600
NOME	87,004,142	63.00	138,104,262	11,672,407	56.77	20,562,465	98,676,549	62.19	158,666,727
PELICAN	3,310,640	42.47	7,795,410	3,669,945	65.85	5,573,345	6,980,585	52.22	13,368,755
PETERSBURG	49,968,757	71.18	70,200,500	6,965,925	11.78	59,151,300	56,934,682	44.02	129,351,800
ST. MARY'S	---	--	2,331,400	---	--	777,100	---	--	3,108,500
SAND POINT	---	--	13,240,000	---	--	42,000,000	---	--	55,240,000
SKAGWAY	49,953,450	104.06	48,003,900	---	--	8,929,300	49,953,450	87.74	56,933,200
TANANA	---	--	4,903,500	---	--	291,800	---	--	5,195,300
UNALASKA	45,475,240	104.38	43,566,588	29,590,833	98.79	29,954,354	75,066,073	102.10	73,520,942
VALDEZ	91,811,450	93.84	97,838,600	---	--	27,833,800	91,811,450	73.06	125,672,400
WRANGELL	65,306,979	96.28	67,829,900	---	--	19,924,717	65,306,979	74.42	87,754,617
YAKUTAT	7,207,043	38.47	18,733,400	---	--	3,733,500	7,207,043	32.07	22,466,900
TOTAL CITIES	495,747,149	74.17	668,392,960	77,505,813	22.13	350,255,331	573,252,962	56.28	1,018,648,291
STATEWIDE TOTAL	14,491,217,098	83.28	17,400,070,668	1,729,485,397	50.66	3,414,086,978	16,220,702,495	77.93	20,814,157,646

TABLE V

FULL VALUE DETERMINATION
January 1, 1982

The following information should be used to interpret Table V:

Municipalities: Boroughs and cities organized under the laws of Alaska (except those second class cities which are located outside of boroughs, and which do not levy a property tax.)

FULL VALUE, AS 29.53:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

PERCENT OF TOTAL:

The relationship in terms of percent, which the equalized full value of property taxable under provisions of Title 29 bears to the full value determination.

FULL VALUE, AS 43.56:

The assessed value of oil and gas exploration, production and pipeline transportation property as determined by the Petroleum Revenue Division, Department of Revenue.

PERCENT OF TOTAL:

The relationship in terms of percent, which the value of property assessed by under AS 43.56 bears to the full value determination.

FULL VALUE DETERMINATION:

The full value of property taxable under provisions of municipal law (AS 29.53) and oil and gas related property as assessed by the State (AS 43.56).

Note: No valuation data has been compiled or is available for property taxable under provisions of municipal law which is situated within the unorganized area of Alaska (unorganized borough) or for the 94 second class cities therein.

TABLE V

FULL VALUE DETERMINATION
JANUARY 1, 1982

BOROUGHS	AS 29.53 FULL VALUE (Locally Assessed)	% OF TOTAL	AS 43.56 FULL VALUE (State Assessed)	% OF TOTAL	FULL VALUE DETERMINATION
ANCHORAGE, MUNICIPALITY OF	10,548,920,259	99.41	62,864,000	.59	10,611,784,259
BRISTOL BAY	87,477,900	100.00			87,477,900
FAIRBANKS NORTH STAR	2,377,424,260	79.35	618,606,800	20.65	2,996,031,060
HAINES	70,950,672	100.00			70,950,672
JUNEAU, CITY & BOROUGH OF	1,037,772,068	100.00			1,037,772,068
KENAI PENINSULA	2,399,574,400	80.58	578,465,660	19.42	2,978,040,060
KETCHIKAN GATEWAY	666,802,500	100.00			666,802,500
KODIAK ISLAND	438,045,500	100.00			438,045,500
MATANUSKA-SUSITNA	1,200,894,466	99.82	2,184,110	.18	1,203,078,576
NORTH SLOPE BOROUGH	546,241,900	6.61	7,722,388,820	93.39	8,268,630,720
SITKA, CITY & BOROUGH	421,405,430	100.00			421,405,430
TOTAL BOROUGHS	19,795,509,355	68.78	8,984,509,390	31.22	28,780,018,745
CITIES					
CORDOVA	116,365,600	100.00			116,365,600
CRAIG	21,638,600	100.00			21,638,600
DILLINGHAM	69,193,500	100.00			69,193,500
GALENA	6,229,700	100.00			6,229,700
HOONAH	16,659,050	100.00			16,659,050
HYDABURG	8,976,800	100.00			8,976,800
KAKE	7,371,700	100.00			7,371,700
KING COVE	28,256,300	100.00			28,256,300
KLAWOCK	3,711,300	100.00			3,711,300
NENANA	8,966,600	100.00			8,966,600
NOME	158,666,727	100.00			158,666,727
PELICAN	13,368,755	100.00			13,368,755
PETERSBURG	129,351,800	100.00			129,351,800
ST. MARY'S	3,108,500	100.00			3,108,500
SAND POINT	55,240,000	100.00			55,240,000
SKAGWAY	56,933,200	100.00			56,933,200
TANANA	5,195,300	100.00			5,195,300
UNALASKA	73,520,942	100.00			73,520,942
VALDEZ	125,672,400	7.39	1,575,389,000	92.61	1,701,061,400
WRANGELL	87,754,617	100.00			87,754,617
YAKUTAT	22,466,900	91.60	2,059,780	8.40	24,526,680
TOTAL CITIES	1,018,648,291	39.24	1,577,448,780	60.76	2,596,097,071
MUNICIPAL TOTAL	20,814,157,646	66.34	10,561,958,170	33.66	31,376,115,816
UNORGANIZED TOTAL	---	--	3,850,823,000	--	3,850,823,000
STATEWIDE TOTAL	20,814,157,646	59.09	14,412,781,170	40.91	35,226,938,816

TABLE VI

FULL VALUE DETERMINATIONS
ALASKA LOCAL GOVERNMENT

TABLE VI-A

COMPARISON OF FULL VALUE DETERMINATIONS

Table VI-A is a five-year comparison of the Department's equalized full value figures, which include locally assessed and state assessed property values within all boroughs and cities organized under the Laws of Alaska, except those second class cities which are located outside of boroughs and do not levy a property tax.

TABLE VI-B

FULL VALUE DETERMINATIONS SUMMARY

Table VI-B is a summary of the Department's equalized full value figures for the past 10 years. The table illustrates the annual percentage increases for both locally and state assessed properties.

Locally Assessed:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.53 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

State Assessed:

The value of oil and gas, exploration, production and pipeline transportation property as determined and certified by the Department of Revenue in conformity with standards defined in Alaska Statutes 43.56.

Full Value:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.53 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

TABLE VI - A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS	1978	% of Change '78 to '79	1979	% of Change '79 to '80	1980	% of Change '80 to '81	1981**	% of Change '81 to '82	1982**
ANCHORAGE									
City	2,099,459,060		2,390,683,300		2,825,158,100		3,021,810,700		3,742,831,709
Service Areas	3,132,989,020		4,091,218,500						
Other	36,770,975		34,590,500		4,636,472,900		4,930,651,500		6,806,088,550
State Assessed*			26,251,570*		33,572,650	50.76%	50,612,980	24.21%	62,864,000
TOTAL	5,269,219,055	24.17%	6,542,743,870	14.56%	7,495,203,650	6.78%	8,003,075,180	32.60%	10,611,784,259
BRISTOL BAY	32,965,035	26.09%	41,564,600	37.59%	57,186,900	48.67%	85,017,500	28.94%	87,477,900
FAIRBANKS NORTH STAR									
City	617,412,815		727,804,500		795,151,200		850,853,800		1,067,847,224
North Pole	60,782,345		64,246,000		71,632,900		89,056,600		99,724,738
Service Areas	891,851,760		171,604,700		805,839,100				
Other	334,759,570		547,954,700				1,027,339,500		1,209,832,298
State Assessed*			793,094,570*		638,848,930	1.18%	639,604,430*	-3.39%	618,606,800
TOTAL	1,904,806,490	20.99%	2,304,704,470	00.29%	2,311,472,130	12.78%	2,606,854,330	14.93%	2,996,031,060
HAINES									
City	19,149,075		22,569,900		29,646,700		30,334,500		34,791,413
Other	18,301,110		14,234,600		29,672,800		33,419,150		36,159,259
Fire District			5,745,500						
TOTAL	37,450,185	13.62%	42,550,000	39.41	59,319,500	7.48%	63,753,650	11.29%	70,950,672
JUNEAU, CITY & BOROUGH									
City	146,097,130		192,723,700		223,674,800		266,502,850		02,490,227
Douglas	21,903,760		31,115,600		34,171,000		37,568,700		51,052,352
Other	9,984,715		13,832,700		456,066,600		554,952,950		84,229,489
Service Areas	261,797,215		367,251,000						
TOTAL	439,782,820	37.55%	604,923,000	18.02%	713,912,400	20.33%	859,024,500	20.81%	1,037,772,068
KENAI PENINSULA									
Homer	66,896,480		86,120,200		127,909,800		145,074,250		155,192,989
Kenai	109,699,805		133,649,000		137,051,700		190,958,350		194,859,671
Seldovia	7,819,965		9,172,600		12,481,900		14,256,000		19,029,142
Seward	41,206,215		49,964,800		69,032,900		71,361,400		63,482,234
Soldotna							108,511,400		124,822,953
Other	23,561,165		41,241,400		1,344,345,200		1,489,346,900		1,842,187,411
Service Areas	1,307,775,973	-1.74%	1,285,084,600						
State Assessed*			446,421,080*	11.99%	499,955,160*	12.58%	562,862,700*	2.77%	578,465,660
TOTAL	1,556,959,603	31.77%	2,051,653,680	-1.57%	2,019,508,300	27.87%	2,582,371,000	15.32%	2,998,040,060

* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

** In years prior to 1980, the Full Value Determination was separated in to "City", "Service Area", and "Other". Beginning in 1980, figures other than city and state assessed will be combined as "Other".

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS	1978	% of Change '78 to '79	1979	% of Change '79 to '80	1980	% of Change '80 to '81	1981**	% of Change '81 to '82	1982**
KETCHIKAN GATEWAY									
City	164,356,615		190,468,900		215,812,245		273,541,600		314,484,068
Shoreline	9,761,620		12,096,600						
Other	138,935,350		169,254,500		219,498,455		271,981,300		352,318,432
TOTAL	313,053,585	18.77%	371,820,000	17.08%	435,310,700	25.32%	545,522,900	22.23%	666,802,500
KODIAK ISLAND									
City	141,802,335		238,004,331		281,445,948		298,300,700		323,844,006
Other	12,741,660		18,596,801		76,216,952		80,055,900		114,201,434
Service Area	28,236,330		53,324,388						
TOTAL	182,722,540	69.61%	309,925,500	15.40%	357,662,900	5.79%	378,356,600	15.78%	438,045,800
MATANUSKA-SUSITNA									
Houston	17,491,196		26,268,500		9,726,400		23,813,300		26,244,108
Palmer	45,411,434		57,824,900		64,637,917		78,562,400		97,287,313
Wasilla	60,469,043		87,914,600		33,612,300		111,272,700		124,930,934
Other	400,237,060		386,523,800		921,362,[illegible]00		903,616,800		959,606,221
Service Areas	175,740,839		366,898,200						
State Assessed*			2,975,710*		721,530*	680.00%	5,627,910*	-61.20%	2,184,110
TOTAL	699,349,572	32.75%	928,405,710	6.22%	986,158,430	24.01%	1,122,893,110	7.14%	1,203,078,576
NORTH SLOPE BOROUGH									
Borough	4,716,152,130		293,680,800		367,632,600		407,125,700		546,241,900
State Assessed*			4,817,548,310	———	5,450,597,290		6,297,616,550	22.62%	7,722,388,820
TOTAL	4,716,152,130	8.38%	5,111,229,110	13.83%	5,818,229,890	15.24%	6,704,742,250	23.33%	8,268,630,720
SITKA, CITY & BOROUGH	231,446,725	39.18%	322,127,700	2.73%	330,920,600	15.57%	382,448,700	10.19%	421,405,430
BOROUGH TOTALS	15,383,907,740	21.11%	18,631,647,640	11.40%	20,756,153,760	12.42%	23,334,059,710	23.34%	28,780,018,745

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* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

** In years prior to 1980, the Full Value Determination was separated in to "City", "Service Area", and "Other". Beginning in 1980, figures other than city and State assessed will be combined as "Other".

TABLE VI - A

COMPARISON OF FULL VALUE DETERMINATION

CITIES	1978	% of Increase '78 to '79	1979	% of Increase '79 to '80	1980	% of Increase '80 to '81	1981*	% of Increase '81 to '82	1982*
CORDOVA	42,652,420	16.53%	49,704,500	14.14%	56,731,600	72.97%	97,562,550	19.27%	116,365,600
CRAIG	6,679,535	18.55%	7,918,600	11.18%	8,803,900	93.19%	17,008,000	27.23%	21,638,600
DILLINGHAM	25,968,634	25.90%	32,693,800	45.89%	47,697,200	23.24%	58,781,900	17.71%	69,193,500
GALENA	3,068,330	30.73%	4,011,200	7.00%	4,292,000	34.76%	5,784,000	7.71%	6,229,700
HOONAH	6,090,580	15.37%	7,026,900	7.00%	7,518,783	102.16%	15,199,900	9.60%	16,659,050
HYDABURG	1,640,745	117.74%	3,572,500	7.00%	3,822,600	114.27%	8,190,500	9.60%	8,976,800
KAKE	2,715,035	11.32%	3,022,500	7.00%	3,234,100	107.97%	6,726,000	9.60%	7,371,700
KING COVE	6,197,170	4.02%	6,446,300	8.27%	6,979,200	23.11%	8,591,80	328.88%	28,256,300
KLAWOCK	1,168,085	139.28%	2,795,000	7.21%	2,966,600	13.00%	3,386,200	9.60%	3,711,300
NENANA	5,115,070	13.13%	5,786,500	(-0.02%)	5,785,400	67.71%	9,702,500	-8.21%	8,966,600
NOME	35,867,860	33.98%	48,054,100	71.01%	82,179,700	27.18%	104,516,600	51.81%	158,666,727
PELICAN	4,793,415	13.93%	5,461,000	19.12%	6,505,000	11.65%	7,263,100	84.06%	13,368,755
PETERSBURG	41,742,285	60.14%	66,846,200	17.74%	78,706,200	47.59%	116,163,500	11.35%	129,351,800
ST. MARY'S	1,661,660	6.82%	1,775,000	37.75%	2,445,000	16.00%	2,836,200	9.60%	3,108,500
SAND POINT		100.00%	8,878,900	20.51%	10,700,000	61.46%	17,276,000	319.74%	55,240,000
SKAGWAY	31,884,840	28.58%	40,996,100	15.24%	47,245,900	11.64%	52,744,600	7.94%	56,933,200
UNALASKA	24,401,645	36.60%	33,331,900	96.89%	56,629,100	50.66%	85,319,800	-13.83%	73,520,942
VALDEZ	1,699,570,185		110,980,200		121,721,000	1.01%	122,953,700	22.11%	125,672,400
State Assessed*	---		1,541,897,000		1,626,511,000*	(-0.39%)	1,620,048,000	-3.76%	1,575,389,000
TOTAL	1,669,570,185	(-1.00%)	1,652,877,200	5.77%	1,758,232,000	(-0.30%)	1,743,001,700	-2.41%	1,701,061,400
WRANGELL	45,438,280	19.99%	54,520,100	11.74%	60,922,500	15.86%	70,581,500	24.33%	87,754,617
YAKUTAT	10,559,595		8,190,600		12,624,000	68.96%	21,329,400	5.33%	22,466,900
State Assessed*	---		2,639,910*		1,943,700*	4.59%	2,032,760	1.33%	2,059,780
TOTAL	10,559,595	2.56%	10,830,510	34.51%	14,567,700	60.37%	23,362,160	4.98%	24,526,680
CITIES TOTAL	1,967,215,369	4.03%	2,046,548,810	10.23%	2,255,964,483	8.78%	2,451,967,750	5.88%	2,596,097,071
MUNICIPAL TOTAL	17,351,123,109	19.17%	20,678,196,450	11.29%	23,012,118,243	12.06%	25,788,058,230	21.67%	31,376,115,816
UNORGANIZED BOROUGH TOTAL*	3,993,024,680	8.33%	4,325,758,440*	(-9.49%)	3,915,419,560*	1.96%	3,992,227,950*	-3.55%	3,850,823,000
STATEWIDE TOTAL	21,344,147,789	17.15%	25,003,954,890	7.69%	26,927,537,803	10.59%	29,780,286,180	18.29%	35,226,938,816

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* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

TABLE VI - B

FULL VALUE DETERMINATION SUMMARY

1972 - 1982

JANUARY 1 YEAR	LOCAL ASSESSED	PERCENT INCREASE	STATE ASSESSED	PERCENT INCREASE	FULL VALUE	PERCENT INCREASE
1972	2,827,657,321	16.36%			3,346,317,205	24.51%
1973	3,749,590,240	32.60%			4,090,132,633	22.23%
1974	3,781,749,440	8.58%	705,423,640		4,853,272,007	18.65%
1975	4,901,213,968	29.06%	1,300,582,560	84.36%	6,673,611,342	37.50%
1976	6,207,670,300	26.66%	4,634,552,550	256.34%	11,679,514,605	75.01%
1977	8,026,248,358	29.30%	8,497,929,200	83.36%	17,102,463,214	46.43%
1978	9,311,627,309	16.01%	11,090,725,700	30.51%	21,344,147,789	24.80%
1979	10,989,005,940	18.01%	11,956,586,590	7.81%	25,003,954,890	17.15%
1980	12,332,919,158	12.22%	12,167,569,820	1.76%	26,927,537,754	7.65%
1981	13,625,907,491	10.48%	13,170,633,280	8.24%	29,780,286,180	10.59%
1982	16,220,702,495	19.04%	14,412,781,170	9.43%	35,226,938,816	18.29%

TABLE VII

REAL PROPERTY STAFF STATISTICS

The following table is for informational purposes only. Total number of parcels are real property parcels as indicated by the municipalities' 1981 certified assessment rolls. The number of appraisers is for real property appraisers and the assessor. The assessment budget and cost per parcel are based on the total budget for the assessing department which includes personal property appraisers (where applicable), assessing clerks, drafting personnel, and employee benefits. Therefore, in most cases, the cost per parcel reflects more than the cost of assessing real property.

As all the first class cities (outside of organized boroughs) and the Bristol Bay Borough are appraised by contract assessors, they were not included in this table.

TABLE VII

REAL PROPERTY STAFF STATISTICS - 1982

MUNICIPALITY	Number R.P. Appraisers Including Assessor	Total Number Real Parcels	Estimated Sq. Mi. Within Jurisdiction	Assessment Budget 1981	Average Number of Parcels Per Appraiser	Cost Per Parcel	Number Sq. Mi. Per Appraiser	Assessment Cycle
ANCHORAGE, MUNICIPALITY OF	26	64,769	1,884	$2,577,160	2,159.0	$ 39.79	62.8	Annual
BRISTOL BAY	N/A	459	1,200	14,210	N/A	30.96	N/A	N/A
FAIRBANKS NORTH STAR	11	32,757	7,500	644,872	2,977.9	19.71	681.8	Annual
HAINES	1	2,262	2,620	40,572	2,262.0	17.93	2,620.0	Annual
JUNEAU, CITY & BOROUGH	5	9,374	3,100	356,383	1,874.8	38.02	620.0	Annual
KENAI PENINSULA	5	38,424	14,697	311,519	7,684.8	8.11	2,939.4	(2 Year Cycle)
KETCHIKAN GATEWAY	3	5,260	1,250	169,209	1,753.3	32.17	416.7	Annual
KODIAK ISLAND	3	3,709	5,440	158,840	1,236.3	42.83	1,813.3	Annual
MATANUSKA-SUSITNA	8	43,890	20,544	914,057	4,876.7	20.83	2,282.7	Annual
NORTH SLOPE BOROUGH	5	1,316	88,281	859,370	263.2	653.02	17,656.2	N/A
SITKA, CITY & BOROUGH	1.5	2,419	4,480	87,500	1,612.7	36.17	1,933.3	Annual
TOTAL BOROUGHS	68.5	204,639	149,416	$6,133,692	2,670.0	* 28.98	3,102.6	

* Does not include Bristol Bay and North Slope Borough

TABLE VIII

CONTRACT REVALUATION COSTS

MUNICIPALITY	DATE OF CONTRACT	CONTRACTOR	CONTRACT AMOUNT	PARCEL VAC	COUNT IMPR	TOTAL	PER PARCEL AMOUNT	SCOPE OF WORK
Bristol Bay Borough	1982	Simmons & Associates	$12,500	266	245	511	$ 24.46	Update (Real)
Cordova	1982	Real Estate Services Corporation	$18,250	220	632	852	$ 21.42	Complete Revaluation (Real)
Craig	1982	Wright Appraisal Co.	$12,000	140	126	266	$ 45.11	Complete Revaluation (Real)
Petersburg	1982	Pomptier, Duverney & Horan	$15,000	652	957	1609	$ 9.32	Update (Real)
Unalaska	1982	Real Estate Services	$43,200	[illegible]	192	327	$132.11	Complete Revalation (Real & Personal)
Valdez	1982	Rick Randall Appraisal	$25,200	542	704	1246	$ 20.23	Update (Real)
Wrangell	1982	Pomptier, Duverney Horan	$14,000	251	628	879	$ 15.93	Update (Real)
North Slope Borough	1982	James McHale	$50,000	447	1000	1447	$ 34.55	Update (Real)
Nome	1982	Appraisal Company of Alaska	$80,000	323	706	1029	$ 77.75	Complete Revalation (Real)
Skagway	1982	Pomptier, Duverney & Horan	$11,700	167	442	609	$ 19.21	Update (Real)

Chapter 4

REVENUE STATISTICS

- MUNICIPAL TAXATION:
  Property and Sales Tax Rates
- MUNICIPAL REVENUE PROJECTIONS

TABLE IX & X

PROPERTY AND SALES TAX RATES
1980 - 1981 - 1982

Rates of tax levied are listed in Table IX for all municipalities organized under the laws of Alaska.

Property tax rates are reported in terms of a mill.
Sales tax rates are reported in terms of a percent.

Table IX lists property and sales tax rates for each tax code area (city and service area) within boroughs and cities.

Table X lists the sales tax levies for first and second class cities which do not levy a property tax.

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
MUNICIPALITY OF ANCHORAGE (Unified Home Rule)							
Anchorage (SA)	01	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Sewer		0.41	0.00	0.00			
Roads		1.30	0.98	0.70			
Police		1.90	1.74	1.70			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
Area Bonds		0.00	0.00	0.00			
TOTAL		12.06	8.30	7.18			
Hillside (SA)	02	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Sewer		0.41	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
TOTAL		8.86	5.58	4.78			
Spenard (SA)	03	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Roads		1.30	0.98	0.70			
SA 35 Roads		0.58	0.55	0.26			
Sewer		0.41	0.00	0.00			
Police		1.90	1.74	1.70			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
Area Bonds		0.00	0.00	0.00			
TOTAL		2.64	8.85	7.44			
Girdwood (SA)	04	1.30	0.28	0.78			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Solid Waste		0.19	0.10	0.05			
Area Bonds		0.00	0.00	0.00			
TOTAL		7.77	4.14	4.07			
Glen Alps (SA)	05	1.59	2.17	0.63			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
TOTAL		7.87	5.93	3.87			
Huffman Hills (SA)	06	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Sewer		0.41	0.00	0.00			
Roads		1.30	0.98	0.70			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
TOTAL		10.16	6.56	5.48			
Sand Lake (SA)	07	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Police		1.90	1.74	1.70			
Roads		1.30	0.98	0.70			
SA 35 Roads		0.58	0.55	0.26			
Sewer		0.41	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
Area Bonds		0.00	0.00	0.00			
TOTAL		12.64	8.85	7.44			

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
MUNICIPALITY OF ANCHORAGE (Continued)							
Muldoon (SA)	08	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Police		1.90	1.74	1.70			
Roads		1.30	0.98	0.70			
SA 35 Roads		0.58	0.55	0.26			
Sewer		0.41	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
Area Bonds		0.00	0.00	0.00			
TOTAL		12.64	8.85	7.44			
Stuckagain Heights (SA) (formerly Rabbit Creek)	09	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Sewer		0.41	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.00			
Solid Waste		0.19	0.10	0.00			
TOTAL		8.86	5.58	4.34			
Eagle River (SA)	10	.90	1.09	1.08			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Police		1.90	1.74	1.70			
Parks and Recreation		0.00	0.00	0.00			
Area Bonds		0.00	0.00	0.00			
CH/ER Solid Waste		0.17	0.00	0.00			
CH/ER Parks and Recreation		0.50	0.31	0.09			
TOTAL		9.75	6.90	6.11			
Chugiak (SA)	11	1.00	0.72	0.04			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Police		1.90	1.74	1.70			
Library		0.00	0.00	0.00			
Land Fill		0.00	0.00	0.00			
Parks and Recreation		0.00	0.00	0.00			
Area Bonds		0.00	0.00	0.00			
CH/ER Solid Waste		0.17	0.10	0.05			
CH/ER Parks and Recreation		0.50	0.31	0.09			
TOTAL		9.85	6.53	5.07			
Canyon Road (SA)	12	1.59	2.17	0.63			
Administration		2.35	0.00	0.00			
Schools		3.39	3.76	3.24			
Sewer		0.41	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
TOTAL		10.45	7.75	5.41			
Rab Hill (SA)	13	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Sewer		0.41	0.00	0.00			
Police		1.90	1.74	1.70			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
TOTAL		10.76	7.32	6.48			

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
MUNICIPALITY OF ANCHORAGE (Continued)							
Oceanview (SA)	14	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Roads		1.30	0.98	0.70			
SA 35 Roads		0.58	0.55	0.26			
Sewer		0.41	0.00	0.00			
Police		0.00	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
Area Bonds		0.00	0.00	0.00			
TOTAL		10.74	7.11	5.74			
Other Area (SA)	15	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Library		0.00	0.00	0.00			
TOTAL		7.29	3.76	3.24			
Eagle River Limited Road Service (SA)	16	0.90	1.09	1.08			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Police		1.90	1.74	1.70			
CH/ER Parks and Recreation		0.50	0.31	0.09			
Solid Waste		0.17	0.00	0.00			
TOTAL		9.75	6.90	6.11			
CH/ER Valley (SA)	17	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Police		1.90	1.74	1.70			
Library		0.00	0.00	0.00			
Land Fill		0.00	0.00	0.00			
Parks and Recreation		0.00	0.00	0.00			
Area Bonds		0.00	0.00	0.00			
CH/ER Solid Waste		0.17	0.00	0.00			
CH/ER Parks and Recreation		0.50	0.31	0.09			
TOTAL		8.85	5.81	5.03			
East Ocean View (SA)	18	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.39	3.76	3.24			
Sewer		0.41	0.00	0.00			
Roads		1.30	0.98	0.70			
Police		1.90	1.74	1.70			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
TOTAL		12.06	8.30	7.18			
Lipper O'Malley Road (SA)	19	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Sewer		0.41	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
Limited Road District		0.80	0.69	0.62			
TOTAL		9.66	6.27	5.40			

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
MUNICIPALITY OF ANCHORAGE (Continued)							
Talus West Limited Road Service (SA)	20	0.00	0.00	0.00			
Administration		2.35	0.00	0.00			
Schools		3.93	3.76	3.24			
Sewer		0.41	0.00	0.00			
Fire		1.42	1.19	1.10			
Parks and Recreation		0.56	0.53	0.39			
Solid Waste		0.19	0.10	0.05			
Limited Road District		0.80	0.73	0.62			
TOTAL		9.66	6.31	5.40			
Rbt. Cr. V. Lim. Rd. Svc. (SA)	21		0.00	0.00			
Administration			0.00	0.00			
Schools			3.76	3.24			
Fire			1.19	1.10			
Parks and Rec.			0.53	0.39			
Solid Waste			0.10	0.05			
Lim. Road District			1.00	1.00			
TOTAL			6.58	5.78			
Chugiak Lim. Rd. Svc. fm 02 (SA)	22		0.72	0.04			
Administration			0.00	0.00			
Schools			3.76	3.24			
Police			1.74	1.70			
Parks & Rec.			0.31	0.09			
TOTAL			6.53	5.07			
Rbt. Cr. V. Rd. Svc. fm 15 (SA)	23		0.00	0.00			
Administration			0.00	0.00			
Schools			3.76	3.24			
Lim. Rd. Destrict			1.00	1.00			
TOTAL			4.76	4.24			
Chug. w/Lim Rd. Svc. w/o Fire (SA)	25		0.00	0.00			
Administration			0.00	0.00			
Schools			3.76	3.24			
Police			1.74	1.70			
Parks and Rec			0.31	0.09			
TOTAL			5.81	5.03			
Eag. Riv. w/Swr w/Lim Rd Svc (SA)	26		1.09	1.08			
Administration			0.00	0.00			
Schools			3.76	3.24			
Police			1.74	1.70			
Parks and Rec			0.31	0.09			
TOTAL			6.90	6.11			
BRISTOL BAY BOROUGH (Second Class)							
South Naknek Road District		0.00	0.00	0.00			
Administration		0.00	0.00	0.00			
Schools		7.50	6.50	5.00			
Road Maintenance		7.50	6.50	5.00	3.0*	3.0*	3.0*
TOTAL							
Other Area							
Administration		0.00	0.00	0.00			
Schools		7.50	6.50	5.00			
TOTAL		7.50	6.50	5.00	3.0*	3.0*	3.0*

*Raw fish only

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
FAIRBANKS NORTH STAR BOROUGH (Second Class)							
Fairbanks (HR)	01	7.50	0.00	0.50			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
TOTAL		13.70	6.00	6.90	5.0	5.0	5.0
North Pole (HR)	02	4.00	2.00	2.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
TOTAL		10.20	7.50	8.40	5.0	5.0	5.0
Other Area (HR)	03						
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
TOTAL		6.20	5.50	6.40	2.0	2.0	2.0
Air Park (SA)	986			0.00			
Administration				0.40			
Schools				6.00			
Fire				2.00			
TOTAL				8.40	2.0	2.0	2.0
Aztec (SA)	965		0.00	0.00			
Administration			0.50	0.40			
Schools			5.00	6.00			
Fire			1.00	1.00			
Roads			1.00	1.00			
TOTAL			7.50	8.40	2.0	2.0	2.0
Ballaine Lake (SA)	941	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		1.00	1.00	1.00			
Fire			2.00	2.00			
Sewer and Water		5.00	5.00	5.00			
TOTAL		12.20	13.50	14.40	2.0	2.0	2.0
Becker Ridge (SA)	978	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		1.50	0.00	0.00			
TOTAL		7.70	5.00	6.40	2.0	2.0	2.0
Birch Hill (SA)	409						
Administration				0.40			
Schools				6.00			
Roads				0.50			
Fire				2.00			
TOTAL				8.90	2.0	2.0	2.0
Brookside (SA)	963	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		0.00	1.00	1.00			
TOTAL		6.20	6.50	7.40	2.0	2.0	2.0
Chena Spur (SA)	971	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		0.50	0.50	0.00			
TOTAL		6.70	6.00	6.40	2.0	2.0	2.0
College (SA)	946	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads				1.00			
Fire		0.00	2.00	2.00			
TOTAL		6.20	7.50	9.40	2.0	2.0	2.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
FAIRBANKS NORTH STAR BOROUGH (Continued)							
College Hills (SA)	942	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		0.00	2.00	2.00			
TOTAL		6.20	7.50	8.40	2.0	2.0	2.0
Cripple Creek (SA)	345			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Diane (SA)	960	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		1.50	1.50	0.50			
Fire		0.00	1.00	1.00			
TOTAL		7.70	8.00	7.90	2.0	2.0	2.0
Ester Lump (SA)	975	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		0.50	0.00	0.00			
Fire		0.00	1.00	1.00			
TOTAL		6.70	6.50	7.40	2.0	2.0	2.0
Ester Fire (SA)	951	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		1.00	0.00	0.00			
Fire		0.00	1.00	1.00			
TOTAL		7.20	6.50	7.40	2.0	2.0	2.0
Fairfields (SA)	399			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Fairhill (SA)	995			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Garden (SA)	968		0.00	0.00			
Administration			0.50	0.40			
Schools			5.00	6.00			
Fire			1.00	1.00			
TOTAL			6.50	7.40	2.0	2.0	2.0
Goldstream Alaska (SA)	436			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Haystack (SA)	475			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Hopeless Road (SA)	964	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		0.00	1.00	1.00			
TOTAL		6.20	6.50	7.40	2.0	2.0	2.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA		PROPERTY TAX			SALES TAX	
		1980	1981	1982	1980	1981	1982
FAIRBANKS NORTH STAR BOROUGH (Continued)							
Jennifer Drive (SA)	933	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		3.00	3.00	3.00			
TOTAL		9.20	8.50	9.40	2.0	2.0	2.0
Jones Road (SA)	989			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Keeney Road (SA)	988			0.00			
Administration				0.40			
Schools				6.00			
Roads				1.00			
Fire				1.00			
TOTAL				8.40	2.0	2.0	2.0
Keystone (SA)	991			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Kris Kringle (SA)	966	0.00	0.00	0.00			
Administration			0.50	0.40			
Schools			5.00	6.00			
Roads			1.00	1.00			
Fire			1.00	1.00			
TOTAL			7.50	8.40	2.0	2.0	2.0
Lakloey Hill (SA)	962	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		0.00	1.00	1.00			
Fire		1.00	1.00	1.00			
TOTAL		7.20	7.50	8.40	2.0	2.0	2.0
Moose Creek (SA)	595			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Mountain View (SA)	600			0.00			
Administration				0.40			
Schools				6.00			
Fire				2.00			
TOTAL				8.40	2.0	2.0	2.0
Murphy (SA)	990			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Musk Ox (SA)	943	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		1.25	1.25	1.00			
Fire		0.00	2.00	2.00			
TOTAL		7.45	8.75	9.40	2.0	2.0	2.0
Newby Park (SA)	967		0.00	0.00			
Administration			0.50	0.40			
School			5.00	6.00			
Roads			1.00	0.00			
Fire			1.00	1.00			
TOTAL			7.50	7.40	2.0	2.0	2.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1979	PROPERTY TAX 1980	PROPERTY TAX 1981	SALES TAX 1980	SALES TAX 1981	SALES TAX 1982
FAIRBANKS NORTH STAR BOROUGH (Continued)							
North Star Fire (SA)	976	0.00	0.00	0.00			
Administration	&	1.10	0.50	0.40			
Schools	977	5.10	5.00	6.00			
Fire		1.00	1.00	1.00			
TOTAL		7.20	6.50	7.40	2.0	2.0	2.0
Old Richardson (SA)	933			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Olnes West (SA)	625			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Parkridge (SA)	992			0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
Prospector Park (SA)	973	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		0.00	2.00	2.00			
TOTAL		6.20	7.50	8.40	2.0	2.0	2.0
Ridgecrest (SA)	950	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
TOTAL		6.20	5.50	6.40	2.0	2.0	2.0
Scenic Heights (SA)	944	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		0.00	1.00	0.00			
Fire		0.00	2.00	2.00			
TOTAL		6.20	8.50	8.40	2.0	2.0	2.0
Sexburg (SA)	987			0.00			
Administration				0.40			
Schools				6.00			
Roads				1.00			
TOTAL				7.40	2.0	2.0	2.0
Smith Ranch (SA)	760	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		4.00	0.00	0.00			
TOTAL		10.20	5.50	6.40	2.0	2.0	2.0
Spring Glade (SA)	931		0.00	0.00			
Administration			0.50	0.40			
Schools			5.00	6.00			
TOTAL			5.50	6.40	2.0	2.0	2.0
Spring Glade (SA)	932		0.00	0.00			
Administration			0.50	0.40			
Schools			5.00	6.00			
Fire			2.00	2.00			
TOTAL			7.50	8.40	2.0	2.0	2.0
Spruce Acres (SA)	961	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		1.00	0.00	1.00			
Fire		0.00	1.00	1.00			
TOTAL		7.20	6.50	8.40	2.0	2.0	2.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
FAIRBANKS NORTH STAR BOROUGH (Continued)							
Steese Vol. Fire (SA)	937		0.00	0.00			
Administration			0.50	0.40			
Schools			5.00	6.00			
Fire			2.00	2.00			
TOTAL			7.50	8.40	2.0	2.0	2.0
Summit Drive (SA)	970	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		0.00	2.00	2.00			
TOTAL		6.20	7.50	8.40	2.0	2.0	2.0
Sunny Hills Terrace (SA)	935	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		0.00	2.00	2.00			
TOTAL		6.20	7.50	8.40	2.0	2.0	2.0
Tanana Valley Fairgrounds (SA)				0.00			
Administration				0.40			
Schools				6.00			
TOTAL				6.40	2.0	2.0	2.0
University Fire (SA)	940	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		2.00	2.00	2.00			
TOTAL		8.20	7.50	8.40	2.0	2.0	2.0
University Heights (SA)	945	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		0.00	0.50	0.50			
Fire		0.50	2.00	2.00			
TOTAL		7.70	8.00	8.90	2.0	2.0	2.0
University West Street Lights (SA)	948	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Fire		0.00	2.00	2.00			
Roads		0.00	0.00	2.00			
Street Light		0.40	0.40	0.40			
TOTAL		6.60	7.90	10.80	2.0	2.0	2.0
Viewpointe (SA)	947	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
Roads		0.50	0.50	0.50			
Fire		0.00	2.00	2.00			
TOTAL		7.70	8.00	8.90	2.0	2.0	2.0
Violet Drive (SA)	934		0.00	0.00			
Administration			0.50	0.40			
Schools			5.00	6.00			
Fire			0.00	2.00			
TOTALS			5.50	8.40	2.0	2.0	2.0
Vue Crest (SA)	880	0.00	0.00	0.00			
Administration		1.10	0.50	0.40			
Schools		5.10	5.00	6.00			
TOTAL		6.20	5.50	6.40	2.0	2.0	2.0
Wildview Acres (SA)	903-	0.00	0.00	0.00			
Administration	904-	1.10	0.50	0.40			
Schools	906	5.10	5.00	6.00			
Roads		2.00	2.00	0.00			
TOTAL		8.20	7.50	6.40	2.0	2.0	2.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
HAINES BOROUGH (Third Class)							
Haines (1st)	01	8.70	7.50	6.00			
Administration		0.80	0.00	0.00			
Schools		1.00	1.00	2.00			
TOTAL		10.50	8.50	8.00	4.0	4.0	4.0
Fire District I (SA)	02	0.00	0.00	0.00			
Administration		0.80	0.00	0.00			
Schools		1.00	1.00	2.00			
Fire		2.19	2.16	2.00			
TOTAL		3.27	3.16	4.60	1.0	1.0	1.0
Other Area	03						
Administration		0.00	0.00	0.00			
Schools		1.00	1.00	2.00			
TOTAL		1.00	1.00	2.00	1.0	1.0	1.0
Fire District II (SA)	04	0.00	0.00	0.00			
Administration		0.80	0.00	0.00			
Schools		2.00	1.00	2.00			
Fire		2.19	2.16	2.60			
TOTAL		3.27	3.16	4.60	1.0	1.0	1.0
Fire District III (SA)	05		0.00	0.00			
Administration			0.00	0.00			
Schools			1.00	2.00			
Fire			3.23	2.10			
TOTAL			4.23	4.10	1.0	1.0	1.0
Fire District IV (SA)	06		0.00	0.00			
Administration			0.00	0.00			
Schools			1.00	2.00			
Fire			0.10	1.20			
TOTAL			1.10	3.20	1.0	1.0	1.0
JUNEAU, CITY AND BOROUGH OF (Unified Home Rule)							
Juneau (SA)	01	0.00	0.00	0.00			
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		1.12	1.91				
Police		1.53	2.47				
Fire		1.01	1.21	5.83*			
Other		0.73	0.22				
TOTAL		12.83	7.74	11.87	4.0	3.0	3.0
Douglas (SA)	02	0.00	0.00	0.00			
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		2.62	3.97				
Police		0.33	0.58				
Fire		0.60	0.86	2.16*			
Other		0.11	0.06				
TOTAL		12.10	7.74	8.22	3.0	3.0	3.0
Other Area	03						
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		1.38	1.30	2.03			
Other		0.00	0.00	0.00			
TOTAL		9.82	3.23	8.07	1.0	1.0	1.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1980	1981	1982	SALES TAX 1980	1981	1982
JUNEAU, CITY AND BOROUGH OF (Continued)							
Auke Bay (SA)	04	0.00	0.00	0.00			
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		1.38	1.30	2.03			
Fire		0.69	0.71	0.00			
Rural		0.00	0.00	0.66*			
TOTAL		10.51	3.94	8.73	1.0	1.0	1.0
Glacier Valley (SA)	05	0.00	0.00	0.00			
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		1.38	1.30	2.03			
Fire		1.53	1.72	0.00			
Other		0.00	0.00	0.79*			
TOTAL		11.35	4.95	8.86	1.0	1.0	1.0
North Douglas (SA)	06	0.00	0.00	0.00			
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		1.38	1.30	2.03			
Fire		1.19	1.18	0.00			
Other			0.00	0.14*			
TOTAL		11.01	4.41	8.21	1.0	1.0	1.0
Salmon Creek (SA)	07	0.00	0.00	0.00			
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		1.38	1.30	2.03			
Fire		0.87	0.81	0.00			
Other		0.00	0.00	0.62*			
TOTAL		10.69	4.04	8.69	1.0	1.0	1.0
Lynn Canal (SA)	08	0.00	0.00	0.00			
Administration		2.41	0.48	2.40			
Education		6.03	1.45	3.64			
Roads & Maintenance		1.38	1.30	2.03			
Fire		.37	0.36	0.00			
Other		0.00	0.00	0.23*			
TOTAL		10.19	3.59	8.30	1.0	1.0	1.0

* For 1982, these figures represent all items not covered by individually listed rates (including fire).

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1980	1981	1982	SALES TAX 1980	1981	1982
KENAI PENINSULA BOROUGH (Second Class)							
Seldovia (1st) Real Property	10	15.00	8.40	10.00			
Administration		0.78	0.66	0.375			
Schools		1.72	1.09	0.875			
TOTAL		17.50	10.15	11.25	3.0	3.0	4.0
Seldovia (1st) Personal Prop	10			5.00			
Administration				0.325			
Schools				0.875			
TOTAL				6.25	3.0	3.0	3.0
Homer (1st)	20	10.00	5.60	7.00			
Administration		.78	0.66	0.375			
Schools		1.72	1.09	0.875			
Hospital - South		1.08	1.25	0.15			
TOTAL		13.58	8.60	8.40	3.0	3.0	3.0
Kenai (HR)	30	9.90	2.95	2.10			
Administration		0.78	0.66	0.375			
Schools		1.72	1.09	0.875			
Hospital - Central		0.40	0.00	0.58			
TOTAL		12.80	4.70	3.93			5.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1980	PROPERTY TAX 1981	PROPERTY TAX 1982	SALES TAX 1980	SALES TAX 1981	SALES TAX 1982
KENAI PENINSULA BOROUGH (Continued)							
Seward (HR)	40	12.50	4.90	5.00			
Administration		0.78	0.66	0.375			
Schools		1.72	1.09	0.875			
TOTAL		15.00	6.65	6.25	2.0	2.0	2.0
Seward Special (SA)	41	7.50	3.15	3.50			
Administration		0.78	0.66	0.375			
Schools		1.72	1.09	0.875			
TOTAL		10.00	4.90	4.75	2.0	2.0	2.0
Central Hospital (SA)	51	0.40	0.00				
Administration		0.78	0.66				
Schools		1.72	1.09				
Hospital		0.00	0.36				
TOTAL		2.50	2.11		2.0	2.0	2.0
South Hospital	52	1.08	0.00	0.00			
Administration		0.78	0.66	0.375			
Schools		1.71	1.09	0.875			
Hospitals		0.00	1.25	0.15			
TOTAL		3.58	3.00	1.40	2.0	2.0	2.0
North Kenai Fire (SA)	53	0.00	0.00	0.00			
Administration		0.79	0.66	0.375			
Schools		1.72	1.09	0.875			
Hospital - Central		0.40	0.36	0.58			
Recreation		0.00	0.00	0.35			
Fire		1.67	1.26	1.40			
TOTAL		4.58	3.37	3.58	2.0	2.0	2.0
North Penin. Recreation (SA)	54	0.00	0.00	0.00			
Administration		0.78	0.66	0.375			
Schools		1.72	1.09	0.875			
Hospital - Central		0.40	0.36	0.58			
Recreation		0.38	0.22	0.35			
Ambulance		0.00	0.00	1.00			
TOTAL		3.28	2.33	3.18	2.0	2.0	2.0
Kenai River Bridge (SA)	55		0.00				
Administration			0.66				
Schools			1.09				
Hospital			0.36				
TOTAL			2.11		2.0	2.0	2.0
Bear Creek Fire (SA)	57	0.00	0.00	0.00			
Administration		0.78	0.66	0.375			
Schools		1.72	1.09	0.875			
Fire		4.22	2.65	4.03			
TOTAL		6.72	4.40	5.28	2.0	2.0	2.0
Ridgeway (SA)	58	0.00	0.00	0.00			
Administration			0.66	0.375			
Schools			1.09	0.875			
Fire			1.40	2.00			
Hospital			0.36	0.58			
Ambulance			0.00	1.00			
TOTAL			3.51	4.83	2.0	2.0	2.0
North Penin. Road (SA)	61			0.00			
Administration				0.375			
Schools				0.875			
Hospital - Central				0.58			
TOTAL				1.85	2.0	2.0	2.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1980	1981	1982	SALES TAX 1980	1981	1982
KENAI PENINSULA BOROUGH (Continued)							
North Penin. Road (South)(SA)	62			0.00			
Administration				0.375			
Schools				0.875			
Hospital - South				0.15			
TOTAL				1.40	2.0	2.0	2.0
Central Penin. Road (SA)	63			0.00			
Administration				0.375			
Schools				0.875			
Hospital - Central				0.58			
Ambulance				1.00			
TOTAL				2.83	2.0	2.0	2.0
Central Penin. Road (South)(SA)	64			0.00			
Administration				0.375			
Schools				0.875			
Hospital - South				0.15			
Ambulance				1.00			
TOTAL				2.40	2.0	2.0	2.0
South Penin. Road (SA)	65			0.00			
Administration				0.375			
Schools				0.875			
TOTAL				1.25	2.0	2.0	2.0
Other Area	66						
Administration				0.375			
Schools				0.875			
TOTAL				1.25	2.0	2.0	2.0
East Penin. Road (SA)	67			0.00			
Administration				0.375			
Schools				0.875			
TOTAL				1.25	2.0	2.0	2.0
Soldotna (1st)	70	8.35	4.45	5.35			
Administration		0.78	0.66	0.375			
Schools		1.72	1.09	0.875			
Hospital - Central		0.40	0.36	0.58			
Ambulance		0.00	0.00	1.00			
TOTAL		11.25	6.56	8.18	4.0	4.0	2.0
Kachemak (2nd)	80	2.00	1.40	2.00			
Administration		0.79	0.66	0.375			
Schools		1.72	1.09	0.875			
Hospital - South		1.08	1.25	0.15			
TOTAL		5.59	4.40	3.40	2.0	2.0	2.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
KETCHIKAN GATEWAY BOROUGH (Second Class)							
Ketchikan (HR)	01	*	3.90	4.10			
Administration			0.17	0.28			
Schools			0.58	0.72			
Fire			0.00	0.70			
Other			0.25	0.00			
TOTAL		15.10	4.90	5.80	4.0	4.0	4.0
Shoreline (SA)	02	*	0.00	0.00			
Administration			0.1	0.28			
Schools			0.58	0.72			
Fire			0.75	1.50			
Other			0.25	0.00			
TOTAL		3.62	1.75	2.50	1.5	1.5	1.5
Other Area	03	*					
Administration			0.17	0.28			
Schools			0.58	0.72			
Other			0.25	0.00			
TOTAL		2.50	1.00	1.00	1.5	1.5	1.5
KODIAK ISLAND BOROUGH (Second Class)							
Kodiak (HR)	01	6.00	2.00	4.00			
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
Streets		0.00	0.00	0.00			
Harbor		0.00	0.00	0.00			
TOTAL		12.98	7.50	9.00	3.0	3.0	3.0
Other Area	05						
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
TOTAL		6.98	5.50	5.00			
Sewer, Water, and Road (SA)	07	0.00	0.00				
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
Fire		1.95	2.94	1.50			
Sewer		1.00	0.00	0.00			
TOTAL		9.83	8.44	6.50			
Fire District (SA)	08	1.95	0.00				
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
Fire		0.00	2.94	1.50			
TOTAL		8.93	8.44	6.50			
Road District	09	5.20	0.00	0.00			
Administration		0.57	0.58	2.76			
Schools		5.00	4.92	2.24			
Roads		0.00	0.00	1.00			
TOTAL		12.18	5.50	6.00			
Akhiok (2nd)		0.00	0.00	0.00			
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
TOTAL		6.98	5.50	5.00			
Larsen Bay (SA)		0.00	0.00	0.00			
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
TOTAL		6.98	5.50	5.00			

* Breakdown unavailable

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1980	PROPERTY TAX 1981	PROPERTY TAX 1982	SALES TAX 1980	SALES TAX 1981	SALES TAX 1982
KODIAK ISLAND BOROUGH (Continued)							
Old Harbor (2nd)		0.00	0.00	0.00			
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
TOTAL		6.98	5.50	5.00			
Ouzinkie (2nd)		0.00	0.00	0.00			
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
TOTAL		6.98	5.50	5.00			
Port Lions (2nd)		0.00	0.00	0.00			
Administration		0.57	0.58	2.76			
Schools		6.41	4.92	2.24			
TOTAL		6.98	5.50	5.00			
MATANUSKA-SUSITNA BOROUGH							
Wasilla Fire	01	0.60	0.00	0.00			
Administration		1.35	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
Fire		0.00	0.60	0.60			
TOTAL		9.55	7.82	6.00			
Butte Fire (SA)	02	0.70	0.00	0.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
Fire		0.00	0.70	0.40			
TOTAL		9.65	7.92	5.80			
Greater Palmer (SA)	03	0.50	0.00	0.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
Fire		0.00	0.50	0.60			
TOTAL		9.45	7.72	6.00			
Sutton Fire (SA)	04	2.00	0.00	0.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
Fire		0.00	2.00	2.00			
TOTAL		10.95	9.22	7.40			
Palmer (HR)	05	5.00	4.00	4.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
TOTAL		13.40	10.70	8.90	2.0	2.0	2.0
Other Area	06						
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
TOTAL		8.95	7.22	5.40			
Talkeetna Flood Control (SA) 07	1.40	0.00	0.00	0.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
Fire		0.60	1.00	1.00			
Flood Control		0.00	0.50	0.00			
TOTAL		10.95	8.72	6.40			

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
MATANUSKA-SUSITNA BOROUGH (Continued)							
Garden Terrace Estates (SA)	08	2.00	0.00	0.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
Fire		0.60	0.60	0.60			
Roads		0.00	0.00	0.00			
TOTAL		11.55	7.82	6.00			
Midway (Wasilla) (SA)	09A	0.00					
Administration		2.58					
Schools		5.82					
Land Fill & Library		0.55					
Fire		0.60					
TOTAL		9.55					
Midway (Lakes) (SA)	09B	0.00					
Administration		2.58					
Schools		5.82					
Land Fill & Library		0.55					
Fire		1.50					
TOTAL		10.45					
Woodside Estates (SA)	10	0.00					
Administration		2.58					
Schools		5.82					
Land Fill & Library		0.55					
Fire		0.60					
TOTAL		9.55					
Wilderness Valley	11	0.00					
Administration		2.58					
Schools		5.82					
Land Fill & Library		0.55					
Fire		0.60					
TOTAL		9.55					
Houston (2nd)	12	0.00	0.00	0.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
TOTAL		8.40	6.70	4.90			
Wasilla (2nd)	13	1.20	0.20	0.70			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Fire		0.60	0.60	0.60			
TOTAL		10.20	7.50	6.20			
Fairview Road (SA)	14	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		0.60	0.60				
TOTAL		9.55	7.82				
Caswell Lakes (SA)	15	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
TOTAL		8.95	7.22				

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX	
		1980	1981	1982	1980	1981
MATANUSKA-SUSITNA BOROUGH (Continued)						
South Colony Road (SA)	16	0.00	0.00			
Administration		2.58	0.45			
Schools		5.82	6.25			
Land Fill & Library		0.55	0.52			
Fire		0.00	0.50			
TOTAL		8.95	7.22			
South Colony Palmer (SA)	16A	0.00	0.00			
Administration		2.58	0.45			
Schools		5.82	6.25			
Land Fill & Library		0.55	0.52			
Fire		0.50	0.50			
TOTAL		9.45	7.72			
South Colony Lakes	16B		0.00			
Administration			0.45			
Schools			6.25			
Land Fill & Library			0.52			
Fire			1.50			
TOTAL			8.72			
Knik Road (SA)	17	0.00	0.00			
Administration		2.58	0.45			
Schools		5.82	6.25			
Land Fill & Library		0.55	0.52			
TOTAL		8.95	7.22			
Trapper Creek Road (SA)	18	0.00	0.00	0.00		
Administration		2.58	0.45	2.65		
Schools		5.82	6.25	2.25		
Land Fill & Library		0.55	0.52	0.50		
TOTAL		8.95	7.22	5.40		
Lazy Mountain Road (SA)	19	0.00	0.00			
Administration		2.58	0.45			
Schools		5.82	6.25			
Land Fill & Library		0.55	0.52			
Fire		0.50	0.50			
TOTAL		9.45	7.72			
Greater Willow Road (SA)	20	0.00	0.00			
Administration		2.58	0.45			
Schools		5.82	6.25			
Land Fill & Library		0.55	0.52			
TOTAL		8.95	7.22			
Big Lake Road (SA)	21	0.00	0.00			
Administration		2.58	0.45			
Schools		5.82	6.25			
Land Fill & Library		0.55	0.52			
TOTAL		8.95	7.22			
Lakes Fire Service (SA)	22	0.00	0.00	0.00		
Administration		2.58	0.45	2.65		
Schools		5.82	6.25	2.25		
Land Fill & Library		0.55	0.52	0.50		
Fire		1.50	1.50	1.50		
TOTAL		10.45	8.72	6.90		
North Colony Road (SA)	23	0.00	0.00			
Administration		2.58	0.45			
Schools		5.82	6.25			
Land Fill & Library		0.55	0.52			
TOTAL		8.95	7.22			

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1980	PROPERTY TAX 1981	PROPERTY TAX 1982	SALES TAX 1980	SALES TAX 1981	SALES TAX 1982
MATANUSKA-SUSITNA BOROUGH (Continued)							
Talkeetna Fire Service (SA)	24	0.00	0.00	0.00			
Administration		2.58	0.45	2.65			
Schools		5.82	6.25	2.25			
Land Fill & Library		0.55	0.52	0.50			
Fire		0.60	1.00	1.00			
TOTAL		9.55	8.22	6.40			
Bogard (Wasilla) (SA)	25A	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		0.60	0.60				
TOTAL		9.55	7.82				
Bogard (Lakes) (SA)	25B	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		1.50	1.50				
TOTAL		9.55	8.72				
Bogard (Palmer) (SA)	25C	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		0.50	0.50				
TOTAL		9.45	7.72				
Greater Butte (SA)	26	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		0.70	0.00				
TOTAL		8.95	7.22				
Greater Butte (Butte) (SA)	26A	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		0.70	0.70				
TOTAL		9.65	7.92				
Greater Butte (Palmer) (SA)	26B	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		0.50	0.50				
TOTAL		9.45	7.72				
Meadow Lakes (SA)	27	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
TOTAL		8.95	7.82				
Meadow Lakes (Wasilla) (SA)	27	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		0.60	0.60				
TOTAL		9.55	7.82				

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	
MATANUSKA-SUSITNA BOROUGH (Continued)							
Gold Trail (SA)	28	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
TOTAL		8.95	7.22				
Gold Trail (Wasilla)	28A		0.00				
Administration			0.45				
Schools			6.25				
Land Fill & Library			0.52				
Fire			0.60				
TOTAL			7.82				
Greater Talkeetna (SA)	29	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
TOTAL		8.95	7.22				
Trapper Creek (SA)	30	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
TOTAL		8.95	7.22				
Alpine (Sutton) (SA)	31	0.00	0.00				
Administration		2.58	0.45				
Schools		5.82	6.25				
Land Fill & Library		0.55	0.52				
Fire		2.00	2.00				
TOTAL		10.95	9.22				
Fishhook (SA)	32			0.00			
Administration				2.65			
Schools				2.25			
Land Fill & Library				0.50			
Fire				1.20			
TOTAL				6.60			
Big Lake (SA)	33			0.00			
Administration				2.65			
Schools				2.25			
Land Fill & Library				0.50			
Fire				1.20			
TOTAL				6.60			
Meadow Lake (SA)	34			0.00			
Administration				2.65			
Schools				2.25			
Land Fill & Library				0.50			
Fire				0.60			
TOTAL				6.00			
NORTH SLOPE BOROUGH (Home Rule)							
Anaktuvuk Pass (2nd)							
Administration		5.07	30.00	5.38 (30.00)			
Schools		0.00	0.00	0.00 (0.00)			
Bonded Debt		5.26	61.54	11.04 (89.10)			
TOTAL		10.33	91.54	16.42 (119.10)*			3.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1980	PROPERTY TAX 1981	PROPERTY TAX 1982	SALES TAX 1980	SALES TAX 1981	SALES TAX 1982
NORTH SLOPE BOROUGH (Continued)							
Barrow (1st)							
Administration		5.07	30.00	5.38 (30.00)			
Schools		0.00	0.00	0.00 (0.00)			
Bonded Debt		5.26	61.54	11.04 (89.10)			
TOTAL		10.33	91.54	16.42 (119.10)*			6.0
Kaktovik (2nd)							
Administration		5.07	30.00	5.38 (30.00)			
Schools		0.00	0.00	0.00 (0.00)			
Bonded Debt		5.26	61.54	11.04 (89.10)			
TOTAL		10.33	91.54	16.42 (119.10)*			3.0
Other Area							
Administration		5.07	30.00	5.38 (30.00)			
Schools		0.00	0.00	0.00 (0.00)			
Bonded Debt		5.26	61.54	11.04 (89.10)			
TOTAL		10.35	91.54	16.42 (119.10)*			3.0
Nuiqsut (2nd)							
Administration		5.07	30.00	5.38 (30.00)			
Schools		0.00	0.00	0.00 (0.00)			
Bonded Debt		5.26	61.54	11.04 (89.10)			
TOTAL		10.33	91.54	16.42 (119.10)*			3.0
Point Hope (2nd)							
Administration		5.07	30.00	5.38 (30.00)			
Schools		0.00	0.00	0.00 (0.00)			
Bonded Debt		5.26	61.54	11.04 (89.10)			
TOTAL		10.33	91.54	16.42 (119.10)*			5.0
Wainwright (2nd)							
Administration		5.07	30.00	5.38 (30.00)			
Schools		0.00	0.00	0.00 (0.00)			
Bonded Debt		5.26	61.54	11.04 (89.10)			
TOTAL		10.33	91.54	16.[illegible] (119.10)*			6.0
SITKA, CITY AND BOROUGH (Unified Home Rule)							
Unified District							
Administration		3.50	1.50	1.50			
Schools		0.00	1.50	1.50			
TOTAL		3.50	3.00	3.00			4.0

* 119.10 mill rate is based on 18.24% level of assessed value after calculations resulting from the tax limitation language under AS 29.53.045(c).

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

		PROPERTY TAX			SALES TAX		
CITIES (CLASS)	TCA	1980	1981	1982	1980	1981	1982
CORDOVA (Home Rule)							
Administration		4.75					
Schools		8.50					
Pool		1.75					
TOTAL		15.00	1.00	1.00	4.0	4.0	4.0
CRAIG (First Class)							
Administration		12.00	8.50	6.70	3.0	3.0	
DILLINGHAM (First Class)							
Administration		10.00	3.00	3.00			
Schools							
TOTAL		10.00	3.00	3.00	3.0	3.0	3.0
EAGLE (Second Class)							
Administration		3.00	3.00	1.86			
KING COVE (First Class)							
Schools		0.00	0.00	0.00	1.0	1.0	1.0
NENANA (First Class)							
Administration		7.00	5.00	10.00			
Schools							
Water and Sewer							
TOTAL		7.00	5.00	10.00	3.0	3.0	3.0
NOME (First Class)							
Administration		15.00	9.00	7.00	3.0	3.0	3.0
PELICAN (First Class)							
Administration		1.90	1.75	1.40			
Schools		0.13	0.14	0.40			
Library		0.20	0.00	0.00			
Public Health		0.75	0.61	0.60			
Public Works		0.65	0.83	0.90			
Fire		0.20	0.19	0.50			
Harbor		1.50	0.55	0.20			
Roads and Trails		1.12	0.00	0.00			
Landfill		0.00	1.43	0.00			
TOTAL		6.45	5.50	4.00	3.0	3.0	3.0
PETERSBURG (Home Rule)							
Zone I							
Administration							
Schools							
TOTAL		12.00	3.00	2.00	5.0	5.0	5.0
Zone II							
Administration							
Schools							
TOTAL		6.00	1.50	1.00	5.0	5.0	5.0
SKAGWAY (First Class)							
Zone I							
Administration		2.93	1.61	0.926			
Schools		0.30	0.13	0.080			
Public Works		1.77	0.90	1.080			
Mus./Libr./Cem./Parks		0.50	0.50	0.224			
Fire		0.21	0.11	0.090			
Police		1.29	0.66	0.600			
TOTAL		7.00	3.91	3.000	3.0	3.0	3.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1980	1981	1982	1980	1981	1982
SKAGWAY (Continued)							
Zone II							
Administration		2.310	1.316	0.726			
Schools		0.235	0.100	0.060			
Public Works		1.390	0.710	0.850			
Mus./Libr./Cem./Parks		0.388	0.514	0.194			
Fire		0.165	0.080	0.080			
Police		1.020	0.520	0.480			
TOTAL		5.508	3.220	2.390	3.0	2.0	3.0
Zone III							
Administration		1.465	0.825	0.457			
Schools		0.150	0.070	0.040			
Public Works		0.885	0.450	0.530			
Mus./Libr./Cem./Parks		0.250	0.265	0.123			
Fire		0.105	0.060	0.050			
Police		0.645	0.330	0.300			
TOTAL		3.500	1.940	1.500			
Zone IV							
Administration			0.3126	0.1761			
Schools			0.0300	0.0150			
Public Works			0.1700	0.1900			
Mus./Libr./Cem./Parks			0.1014	0.0540			
Fire			0.0200	0.0190			
Police			0.1260	0.1159			
TOTAL			0.7600	0.5700			
UNALASKA (First Class)							
Administration		14.00	13.00	12.57	1.0	1.0	1.0
VALDEZ (Home Rule)							
Zone I							
Administration		4.168	3.047	3.5113			
Schools		2.380	3.317	3.3896			
TOTAL		6.548	6.364	6.9009			
Zone II							
Administration		4.168	3.047	3.5113			
Schools		2.380	3.317	3.3896			
TOTAL		6.548	6.364	6.9009			
WHITTIER (Second Class)							
Administration		5.00	5.00	5.00	3.0	3.0	3.0
WRANGELL (Home Rule)							
Zone I							
Administration			2.97	2.17			
Schools			0.6	0.93			
TOTAL		6.45	3.60	3.10	5.0	5.0	
Zone II							
Administration			3.86	2.82			
Schools			0.82	1.21			
TOTAL		8.39	4.68	4.03	5.0	5.0	5.0
Zone III							
Administration			4.75	3.47			
Schools			1.01	1.49			
TOTAL		10.32	5.76	4.96	5.0	5.0	5.0

TABLE IX

MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA	PROPERTY TAX 1980	PROPERTY TAX 1981	PROPERTY TAX 1982	SALES TAX 1980	SALES TAX 1981	SALES TAX 1982
WRANGELL (Home Rule) (Continued)							
Zone IV							
Administration			5.93	4.34			
Schools			1.27	1.86			
TOTAL		12.90	7.20	6.20	5.0	5.0	5.0
YAKUTAT (First Class)							
Administration		13.70					
Schools							
TOTAL		13.70	13.70	13.70			

TABLE X

MUNICIPAL SALES TAX RATES

SALES TAX %			
CITIES (CLASS)	1980	1981	1982
Akiachak	*	2.0	2.0
Akiak	0	0	0
Akolmiut	2.0	2.0	2.0
Akutan	0	0.5**	0.5**
Alakanuk	5.0**	2.0**	2.0**
Aleknagik	2.0	0	0
Allakaket	0	0	0
Ambler	2.0	2.0	2.0
Anderson	3.0	3.0	3.0
Angoon	2.0	*	2.0
Aniak	*	0	0
Anvik	*	0	0
Atmautluak	3.0	3.0	3.0
Bethel	5.0	5.0	5.0
Brevig Mission	*	3.0	*
Buckland	*	2.0	2.0
Chefornak	2.0	2.0	2.0
Chevak	2.0	2.0	2.0
Chuathbaluk	2.0	0	0
Clark's Point	*	3.0	*
Deering	*	3.0	3.0
Delta Junction	0	0	0
Diomede	*	3.0	3.0
Eek	*	*	2.0
Ekwok	*	*	0
Elim	*	2.0	2.0
Emmonak	*	2.0	2.0
Fort Yukon	3.0	3.0	3.0
Fortuna Ledge	*	0	0
Galena	3.0	3.0	3.0
Gambell	3.0	3.0	3.0
Golovin	0	0	0
Goodnews Bay	0	*	0
Grayling	*	*	0
Holy Cross	*	0	0
Hoonah	3.0	3.0	3.0
Hooper Bay	2.0	2.0	2.0
Hughes	0	*	0
Huslia	0	0	0
Hydaburg	0	0	0
Kake (1st class)	3.0	3.0	3.0
Kaltag	0	*	0
Kasaan	*	2.0	0
Kiana	*	2.0	2.0
King Cove		1.0	0
Kivalina	2.0	2.0	2.0
Klawock	*	2.0	2.0
Kobuk	*	*	0
Kotlik	*	2.0	2.0
Kotzebue	3.0	3.0	3.0
Koyuk	*	2.0	2.0

SALES TAX %			
CITIES (CLASS)	1980	1981	1982
Koyukuk	*	0	*
Kupreanof	0	0	0
Kwethluk	1.0	*	1.0
Lower Kalskag	*	0	0
Manokotak	2	*	*
McGrath	0	0	0
Mekoryuk	*	2.0	2.0
Mountain Village	2.0	2.0	2.0
Napakiak	2.0	2.0	2.0
Napaskiak	2.0	0	0
Newhalen	*	0	0
New Stuyahok	*	0	0
Newtok	*	3.0	3.0
Nightmute	2.0	2.0	2.0
Nikolai	2.0	*	0
Nondalton	*	0	0
Noorvik	*	2.0	2.0
Nulato	0	0	0
Pilot Station	*	2.0	2.0
Platinum	2.0	2.0	*
Point Hope		2.0	2.0
Port Alexander	*	2.0	2.0
Port Heiden	*	0	0
Quinhagak	1.0	1.0	1.0
Ruby	0	0	0
Russian Mission	0	*	*
Saint Mary's	0	0	0
Saint Michael	*	2.0	2.0
Saint Paul	3.0	3.0	3.0
Sand Point	3.0	2.0	3.0
Savoonga	*	3.0	3.0
Scammon Bay	2.0	2.0	2.0
Selawik	3.0	*	3.0
Shageluk	*	0	0
Shaktoolik	*	2.0	2.0
Sheldon Point	*	0	0
Shishmaref	1.0	1.0	1.0
Shungnak	*	2.0	2.0
Stebbins	2.0	2.0	2.0
Tanana	2.0	2.0	2.0
Teller	*	3.0	3.0
Tenakee Springs	1.0	1.0	1.0
Togiak	2.0	2.0	2.0
Toksook Bay	*	2.0	2.0
Tuluksak	0	0	0
Tununak	2.0	2.0	2.0
Unalakleet	3.0	3.0	3.0
Upper Kalskag	*	0	0
Wales	*	1.0	1.0
White Mountain	*	1.0	1.0

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* Did not report
** Raw fish only

TABLE XI

PROPERTY AND SALES TAX REVENUE RECAP

The following table presents an estimated recap of property and sales tax revenues received in taxing municipalities throughout the state. Note that the table is based on 1981 assessed values and revenues, and includes only those municipalities actually levying a property tax.

The breakdown of Assessed Values, i.e., Residential, Vacant, and Commercial, are estimates made by this office based on information available. The estimated revenues in these catagories were obtained by multipyling each assessed value by each service area mill levy. The $10,000 local option residential exemption was not taken into account, as those numbers were not available.

The estimates for each Borough include the estimates for cities located within that Borough.

Although the valuation of each category was estimated, the total revenue for each municipality should be reasonably accurate.

ESTIMATED 1982 PROPERTY AND SALES TAX REVENUE RECAP

TABLE XI - A

ASSESSED VALUES

MUNICIPALITY	RESIDENTIAL PROPERTY VALUE	VACANT PROPERTY VALUE	COMMERCIAL PROPERTY VALUE	PERSONAL PROPERTY VALUE	OIL & GAS PROPERTY VALUE	TOTAL PROPERTY VALUE
BOROUGHS						
Anchorage, Municipality of	6,004,945,937	862,186,355	722,536,450	874,033,000	62,864,000	8,526,565,742
Bristol Bay	8,656,048	3,633,618	31,383,634	36,762,392	0	80,435,692
Fairbanks	1,232,175,729	527,177,466	480,618,330	0	618,606,800	2,858,578,325
Haines	24,872,266	8,649,187	18,425,641	0	0	51,947,094
Juneau, City & Borough	456,932,549	54,278,760	228,281,391	99,682,725	0	839,175,425
Kenai Peninsula	665,120,845	756,948,454	256,680,896	250,479,700	576,489,902	2,505,719,797
Ketchikan Gateway	266,842,095	149,438,145	462,513,360	70,547,700	0	949,341,300
Kodiak	116,283,828	21,317,260	78,379,280	56,384,440	0	272,364,808
Matanuska-Susitna	351,029,107	505,350,034	113,582,499	58,455,397	2,184,110	1,030,601,147
North Slope	27,674,976	3,657,486	273,458,018	145,201,100	7,722,388,820	8,172,380,400
Sitka, City & Borough	132,418,825	21,532,100	163,375,600	60,433,130	0	377,759,655
TOTAL BOROUGHS	9,286,952,205	2,914,168,865	2,829,235,099	1,651,979,584	8,982,533,632	25,664,869,385
CITIES						
Cordova	21,909,829	2,156,368	22,709,698	-0-	-0-	46,775,895
Craig	7,194,184	1,516,469	5,201,907	640,200	-0-	14,552,760
Dillingham	12,183,202	2,714,600	16,055,453	21,412,659	-0-	52,365,914
Nenana	2,171,358	1,272,388	623,992	3,553,844	-0-	7,621,582
Nome	43,606,475	10,336,092	33,061,575	11,672,407	-0-	98,676,549
Pelican	1,178,274	119,136	2,013,230	3,669,945	-0-	6,980,585
Petersburg	21,716,421	4,517,175	23,735,161	6,965,925	-0-	56,934,682
Skagway	17,823,390	4,026,246	28,103,814	-0-	-0-	49,953,450
Unalaska	4,524,786	4,547,524	36,402,930	29,590,833	-0-	75,066,073
Valdez	42,784,135	14,643,925	34,383,390	-0-	1,575,389,000	1,667,200,450
Wrangell	35,918,837	16,326,744	13,061,395	7,925,840	-0-	73,232,816
Yakutat	1,377,265	2,805,703	3,024,075	-0-	2,059,780	9,266,823
TOTAL CITIES	212,388,156	64,982,370	218,376,620	85,431,653	1,577,448,780	2,158,627,579

ESTIMATED 1982 PROPERTY AND SALES TAX REVENUE RECAP

TABLE XI - B

REVENUES

MUNICIPALITY	RESIDENTIAL PROPERTY REVENUE	VACANT PROPERTY REVENUE	COMMERCIAL PROPERTY REVENUE	PERSONAL PROPERTY REVENUE	OIL & GAS PROPERTY REVENUE	SALES TAX	TOTAL REVENUE
BOROUGHS							
Anchorage, Municipality of	42,199,566	6,058,976	5,077,588	6,237,662	384,099	-0-	59,957,891
Bristol Bay	43,280	18,168	156,918	183,811	-0-	300,000	702,177
Fairbanks	10,114,427	3,663,021	3,339,506	-0-	4,577,690	200,000	21,894,644
Haines	136,451	47,448	101,084	-0-	-0-	175,000	459,983
Juneau, City & Borough	8,503,660	1,010,141	4,248,387	1,421,041	-0-	4,477,400	19,660,629
Kenai Peninsula	2,282,101	2,597,172	880,692	832,261	1,441,224	6,929,637	14,963,087
Ketchikan Gateway	1,071,409	600,054	185,718	295,491	-0-	4,318,210	6,470,882
Kodiak	938,187	171,988	632,370	479,344	-0-	3,726,417	5,948,306
Matanuska-Susitna	2,150,870	3,096,452	695,953	377,360	11,794	-0-	6,332,929
North Slope	454,423	60,056	4,490,181	2,384,202	126,801,624	4,536,826	138,727,312
Sitka, City & Borough	397,256	64,596	490,127	181,299	-0-	2,610,593	3,743,871
TOTAL BOROUGHS	68,291,630	17,388,072	20,298,524	12,392,971	133,216,431	27,274,083	285,264,724
CITIES							
Cordova	21,909	2,156	22,709	-0-	-0-	1,084,240	1,131,014
Craig	61,150	12,889	44,216	5,441	-0-	2,327,000	2,450,696
Dillingham	36,456	8,143	48,166	64,237	-0-	524,768	681,770
Nenana	21,713	12,723	6,239	35,538	-0-	82,939	159,152
Nome	305,245	72,352	231,431	81,706	-0-	681,678	1,372,412
Pelican	4,713	476	8,052	14,679	-0-	65,013	92,933
Petersburg	50,134	10,428	54,795	18,844	-0-	961,605	1,095,806
Skagway	48,083	10,806	75,820	-0-	-0-	355,194	489,903
Unalaska	56,876	57,162	457,584	371,956	-0-	1,096,023	2,039,601
Valdez	295,248	101,056	237,275	-0-	10,871,602	-0-	11,505,181
Wrangell	188,507	85,685	68,548	41,880	-0-	57,946	442,566
Yakutat	18,868	38,438	41,429	-0-	28,218	809,020	935,973
TOTAL CITIES	1,108,902	412,314	1,296,264	634,281	10,899,820	8,045,426	22,397,007

Chapter 5

APPENDICES AND SUPPORTING DATA

Appendix A

House Concurrent Resolution No. 14

HOUSE CONCURRENT RESOLUTIONS

House Concurrent Resolution No. 14

Relating to the establishment of uniform assessment procedures.

Be it Resolved by the House in Second Legislature, Second Session Assembled, the Senate Concurring:

WHEREAS Section 3. Article IX of the state constitution provides that standards for appraisal of all property assessed by the state or its political subdivisions shall be prescribed by law; and

WHEREAS there is now no provision in the law to assure a uniform, equalized, and realistic assessment of property throughout the state; and

WHEREAS fairness in the collection of taxes and the distribution of state funds to political subdivisions, especially for school purposes, demands uniform, equalized, and realistic assessment on a statewide basis; and

WHEREAS, in order to prescribe standards, the legislature must have information as to existing practices in Alaska and in other states as to recent practices and theory, and as to assessment problems peculiar to Alaska;

BE IT RESOLVED by the House in Second Legislature, Second Session assembled, the Senate concurring, that the Local Affairs Agency prepare for the First Session of the Third Legislature a study of assessment problems and procedures in Alaska, initiate and cooperate with the local units of government in the preparation of a manual for assessors to enable them to assess uniformly throughout the state, and prepare a report recommending any legislation necessary to establish uniform, equalized, and realistic assessment throughout Alaska; and be it

FURTHER RESOLVED that the Local Affairs Agency is authorized to inspect the records of equalization, and of any other person or agency charged with any duty pertaining to the assessment of property; and that all persons in all levels of government and private persons who have assessment functions give the Local Affairs Agency full cooperation; and be it

FURTHER RESOLVED that the director of the Local Affairs Agency is authorized to employ a person skilled in assessment matters, and to hold any hearings which are in his opinion necessary to the preparation of the study, the manual or the report.

Passed by the House April 1, 1961.

Passed by the Senate February 23, 1962.

Appendix B

Farm Land Use Assessment

APPENDIX B

FARM USE LAND ASSESSMENT
AS 29.53.035

Effective January 1, 1968, the first Farm and Agricultural Land Deferred Tax Program was enacted (ch 82 SLA 1967). Effective January 1, 1975, the act was substantially amended (sec 1 ch 90 SLA 1974). Effective January 1, 1977, the act was further amended (sec 3 ch 229 SLA 1976). And effective September 10, 1978, the filing deadline was moved to May 15 (sec 1 ch 66 SLA 1978).

The 1974 amendment reduced the yearly gross farm income requirement from 25% to 10%, provided for the averaging of income over a three year period, provided for estimated farm income for the current year, provided for the use of the lessee farm income to qualify the owner for farm use assessment, increased to seven years the deferred tax payment provision, and provided for reimbursement by the state of property tax revenue lost to the municipality through the operation of the act.

The 1976 amendment increased the penalty for conversion of the land to a use incompatible with farm use by requiring the owner to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years as though the land had not been assessed for farm use purposes.

The program was essentially inactive during the first four years of operation since agricultural and rural real estate, for a variety of reasons, simply was not assessed at as high a percentage of value as urban real estate.

The Farm Use Land Assessment Program requires a differential assessment for qualified farm land, with the owner's paying taxes on the land value as a farm, and the State's paying the taxes on the remaining value. If the land is converted to a use incompatible with farming, the owner is liable to pay the deferred tax for the preceding seven years.

Experience over the past several years has vividly demonstrated the difficulty of administering the existing legislation. The omission of a lien provision to make the eligible property liable for the payment to the state of an amount equal to the deferred taxes plus interest is a glaring weakness in the legislation which effectively negates the imposition of the penalty provisions.

FARM USE LAND ASSESSMENT

FY 82 PROGRAM SUMMARY BREAKDOWN MUNICIPALITY	NUMBER OF APPLICANTS	NUMBER OF ACRES	FULL AND TRUE LAND VALUE	TOTAL DEFERRED VALUE	TOTAL DEFERRED TAX
ANCHORAGE, MUNICIPALITY OF	5	124.31	2,607,800	1,802,088	$ 13,364.58
FAIRBANKS NORTH STAR BOROUGH	17	2,839.48	2,965,125	2,517,950	$ 14,144.82
HAINES BOROUGH	1	14.09	54,250	40,650	$ 234.72
KENAI PENINSULA BOROUGH	18	3,790.24	5,415,250	3,239,350	$ 13,072.78
KODIAK ISLAND BOROUGH	2	324.44	107,079	85,662	$ 471.13
MATANUSKA-SUSITNA BOROUGH	72	12,104.43	18,503,840	12,909,740	$100,961.28
STATEWIDE TOTAL	115	19,196.99	29,653,344	20,595,440	$142,249.31
AVERAGE PER APPLICANT	1	167.0	257,855	170,091	$ 1,236.95
AVERAGE PER ACRE			1,545	1,019	$ 7.41
SEVEN-YEAR SUMMARY OF PROGRAM PERFORMANCE					
FISCAL YEAR 1976	91	18,759	9,279,400	6,140,300	77,805
FISCAL YEAR 1977	84	15,970	13,783,182	11,552,062	99,170
FISCAL YEAR 1978	86	15,467	13,807,490	11,373,877	118,616
FISCAL YEAR 1979	87	13,562	17,283,615	15,328,994	140,092
FISCAL YEAR 1980	108	16,412	19,705,705	18,338,680	145,129
FISCAL YEAR 1981	116	17,666	22,997,524	20,348,079	178,714
FISCAL YEAR 1982	115	19,197	29,653,344	20,595,440	142,249

Revenues collected through FY 82, as a result of withdrawal from the program, are as follows:

Number of Applicants:	9	Tax Deferred:	$ 5,861.00
Number of Acres:	488	Tax and Interest Collected:	$ 6,397.00

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION:

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before February 1 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested.

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

ALASKA ADMINISTRATIVE CODE TITLE 19,
DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS
CHAPTER 38, FARM OR AGRICULTURAL LANDS

19 AAC 38.010. FORMS. (a) The Department of Community and Regional Affairs Form 21-410 and Form 21-411 are adopted for use in application for the farm and agricultural land use assessment and tax deferment program.

(b) Application and authorization forms shall be made available by and shall be returned to the clerk or assessor of the municipality in which the land for which the farm use assessment and tax deferment are sought is located. (Eff. 12/31/75, Reg. 56)

19 AAC 38.020. INCOME VERIFICATION. (a) In addition to the application prescribed in 19 AAC 38.010, an applicant must establish before May 15th of the assessment year that the gross income attributed to farm use land is at least 10 percent of the applicant's yearly gross income, by either

(1) providing the clerk or assessor of the municipality proof of income eligibility as shown by income tax returns or other reasonably documented information which is determined by the local assessor to be sufficient proof of eligibility; or

(2) providing the department with copies of signed federal income tax returns submitted to the Internal Revenue Service for the previous year.

(b) Failure to provide documentation as required by this section forfeits the claim for reimbursement for that assessment year. (Eff. / / , Register)

19 AAC 38.030. APPEAL. An Applicant for the farm use assessment and tax deferment who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the board of equalization of the municipality in which the land is located in the manner provided by AS 29.53.130. The municipality shall report the disposition of all such appeals to the stat[illegible]sessor. (Eff. 12/31/75, Reg. 56)

19 AAC 38.040. MAINTENANCE OF RECORDS DUPLICATE COPIES. The municipality in which the land is located shall maintain separate files and records of all applications for the farm use assessment and tax deferment, whether allowed by the municipality or not, including valuation of the property under the full and true value standard of AS 29.53.060. Duplicate copies of all records relating to the application entered in the file shall be forwarded to the state assessor. The municipality shall investigate to determine whether title to land for which the assessment and deferment have been granted has been conveyed or alienated in such a way that the assessment or deferment may be terminated and shall advise the state assessor as to the results of its investigation. (Eff. 12/31/75, Reg. 56)

19 AAC 38.050. CONFIDENTIALITY. Tax records and other documents providing evidence of the applicant's eligibility for the farm use assessment and tax deferment are confidential and shall be used only for the purpose of ascertaining whether the applicant is entitled to the benefits of the assessment and deferment. (Eff. 12/31/75, Reg. 56)

19 AAC 38.060. DEFINITIONS. In this chapter:

(1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferment is made, based upon its highest and best use as farm or agricultural land;

(2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62). (Eff. 12/31/75. Reg. 56)

Appendix C

Senior Citizen Property Tax Relief Programs

- Tax Exemption For Homeowners
- Equivalency Payments For Renters

APPENDIX C-1

SENIOR CITIZEN HOMEOWNER EXEMPTION
AS 29.53.010(e)-(i)

Effective January 1, 1973, Alaska's first Senior Citizen Property Tax Exemption Program was enacted (ch 118 SLA 1972). Effective January 1, 1974, the $10,000 gross annual income limitation as a prerequisite to eligibility was deleted (sec 1 ch 60 SLA 1974). Effective January 1, 1975, an extension of the filing date deadline for good cause shown was authorized (sec 1 ch 65 SLA 1975). Effective January 1, 1977, a formula was adopted for determing an assessed value exemption limit each year (sec 1 ch 217 SLA 1976). Effective January 1, 1977, the exemption limit was retroactively deleted (sec 1 ch 97 SLA 1977).

The law provides that the permanent place of abode of a resident 65 years of age or older may be eligible for exemption from property tax levied by a municipality.

State reimbursement is provided to the municipality for revenue lost in operation of the program.

A breakdown of the FY 80 program impact listed by participating municipalities is illustrated in the table on the following page.

A eight-year performance summary is outlined below:

FISCAL YEAR	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TOTAL REVENUE REIMBURSEMENT	AVERAGE VALUE PER APPLICATION	AVERAGE TAX PER APPLICATION
FY 73	911	12,960,993	$ 197,050	14,227	$216
[1]FY 74	1,887	40,842,657	631,891	21,644	335
[2]FY 75	2,426	59,918,061	930,915	24,698	384
[3]FY 77	2,608	76,737,060	1,171,227	29,424	449
FY 78	2,909	104,306,352	1,512,983	35,856	520
FY 79	3,108	128,810,117	1,761,540	41,445	567
FY 80	3,393	165,159,728	1,899,611	48,677	560
FY 81	3,842	211,428,981	2,291,811	55,031	596
FY 82	4,147	277,154,113	1,757,887	66,833	423

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[1] 10,000 income limit deleted

[2] Filing deadline extended

[3] The fiscal year time frame was difficult to meet in view of municipal schedules; therefore, FY 76 funds were allowed to lapse and FY 76 reimbursements were made from the FY 77 appropriation.

SENIOR CITIZEN HOMEOWNER EXEMPTION
FY 82 PROGRAM SUMMARY BREAKDOWN

MUNICIPALITIES BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TAX EXEMPT	AVERAGE VALUATION PER APPLICATION	AVERAGE TAX PER APPLICATION
ANCHORAGE, MUNICIPALITY OF	1,501	110,544,161	897,598	73,647	598
BRISTOL BAY	5	113,941	740	22,788	148
FAIRBANKS NORTH STAR	548	43,711,832	166,678	79,766	304
HAINES	44	2,103,869	10,976	47,815	249
JUNEAU, CITY & BOROUGH	367	24,771,600	141,293	67,497	384
KENAI PENINSULA	426	26,682,264	136,648	62,634	320
KETCHIKAN GATEWAY	275	15,331,728	61,752	55,752	224
KODIAK ISLAND	96	4,718,662	36,302	49,153	378
MATANUSKA-SUSITNA	372	24,760,940	197,150	66,562	529
NORTH SLOPE BOROUGH	29	811,620	13,551	27,987	467
SITKA, CITY & BOROUGH	109	8,317,370	24,952	76,306	228
TOTAL BOROUGHS	3,772	261,867,987	1,687,640	69,424	447
CITIES					
CORDOVA	41	2,038,500	2,038	49,720	49
CRAIG	9	300,345	2,552	33,372	283
DILLINGHAM	20	1,089,325	3,268	54,466	163
KING COVE	-0-	-0-	-0-	-0-	-0-
NENANA	14	318,685	1,593	22,763	113
NOME	68	1,647,425	14,826	24,227	218
PELICAN	4	123,500	679	30,875	159
PETERSBURG	85	4,235,940	11,295	49,835	132
SKAGWAY	24	1,371,303	5,036	57,138	209
UNALASKA	5	119,100	1,548	23,820	309
VALDEZ	17	693,885	4,416	40,817	259
WRANGELL	78	3,142,640	20,181	40,290	258
YAKUTAT	10	205,478	2,815	20,547	281
TOTAL CITIES	375	15,286,126	70,247	40,763	187
STATEWIDE TOTAL	4,147	277,154,113	1,757,887	66,833	423

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 35, SENIOR CITIZEN PROPERTY TAX EXEMPTION

19 AAC 35.010. Method of Application. Applications for the senior citizens' property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45)

19 AAC 35.020. Forms. Form 21-400 is hereby adopted by the department for use in the application for senior citizens' property tax exemptions. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.030. Obtaining Forms. Application forms are available only from the office of the clerk or assessor of the municipality. Eff. 1/28/73, Reg. 45)

19 AAC 35.040. Submission of Applications. Exemption applications filed after January 15, in accordance with AS 29.53.020(f), must be accompanied by an affidavit stating the reason for the late filing. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57)

19 AAC 35.050. Submission of Amended Application. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.060. Supplementary Information. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.070. Confidentiality. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.080. Applicability of Income Criteria. (a)(b)&(c) Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.085. ELIGIBILITY. (a) When an eligibile person and his or her spouse occupy the same permanent place of abode, the reimbursement applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(b) The spouse of a previous applicant filing for the first time on property exempted in a prior year must qualify for the exemption in the same manner as for any new filing.

(c) If property is occupied by a person other than the eligible applicant and his or her spouse, an exemption, to be eligible for reimbursement, applies only to the portion of the property permanently occupied by the eligible applicant and his or her spouse as a place of abode.

(d) The real property eligible for reimbursement under this chapter includes

(1) primary parcel: the entire parcel of real property owned and occupied by an applicant as a permanent place of abode; and

(2) subsidiary parcel: a parcel of real property adjacent to the primary parcel described under (1) of this subsection, subject to approval by the department.

19 AAC 35.090. APPLICABILITY OF LIENS. Repealed.

19 AAC 35.095. OTHER STATUTORY ENCUMBRANCES.
Approval of the property for the property tax exemption does not exempt the property from other statutory encumbrances.

19 AAC 35.100. Penalty. Repealed. (Eff. 1/27/73, Reg. 48)

19 AAC 35.110. Appeal. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130 - 29.53.135 to his local board of equalization.
(b) The determination of the board of equalization is appealable under AS 44.62.560 - 44.62.570. (Eff. 1/28/73, Reg. 45)

19 AAC 35.120. Definitions. In this chapter
(1) repealed. (Eff. 1/27/73, Reg. 48);
(2) "exemption year" means the calendar year for which the exemption is sought;
(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;
(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;
(5) "resident" includes applicants who have a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;
(6) "ownership" means possession of an interest in real property, including but not limited to, a mobile home or condominium, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;
(7) "department" means the Department of Community and Regional Affairs;
(8) "senior citizen" means one who is age 65 or older before January 1 of the exemption year. (Eff. 1/28/73, Register 45; am 4/18/73, Register 45; am 1/27/74, Register 48; am 3/31/76, Register 57; am / / Register)

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION

Sec. 29.53.020. Required exemptions. (a) The following property is exempt from general taxation: ...

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation ofthe assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (sec 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year the governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 10, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972) granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (am secs 1, 2 ch 60 SLA 1973; am sec 1 ch 65 SLA 1975; am sec 1 ch 191 SLA 1976; am sec 1 ch 217 SLA 1976; am secs 1, 2 ch 229 SLA 1976; am sec 1 ch 97 SLA 1977)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

SENIOR CITIZEN RENTER PAYMENT
FY 82 PROGRAM SUMMARY

BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ANNUAL RENT PAID	PAYMENT AMOUNT	AVERAGE ANNUAL RENT PER APPLICATION	AVERAGE PAYMENT PER APPLICATION
Anchorage, Municipality of	372	1,071,243.13	89,952.04	2,879.68	241.80
Fairbanks North Star	84	308,516.09	16,763.65	3,672.81	199.56
Haines	6	16,173.12	1,360.65	2,695.52	226.77
Juneau, City & Borough of	60	245,480.27	18,190.88	4,091.34	303.18
Kenai Peninsula	43	76,429.67	6,437.47	1,777.43	149.70
Ketchikan Gateway	52	157,303.18	7,338.80	3,025.06	141.13
Kodiak Island	36	97,389.51	7,219.78	2,705.26	200.54
Matanuska - Susitna	16	46,505.20	4,369.95	2,906.57	273.12
Sitka, City & Borough of	36	114,167.85	3,445.94	3,171.32	95.72
TOTAL BOROUGHS	705	2,133,208.02	155,079.16	3,025.83	219.97
CITIES					
Cordova	4	8,924.00	89.23	2,231.00	22.30
Nenana	1	2,580.00	129.00	2,580.00	129.00
Nome	1	4,250.00	382.50	4,250.00	382.50
Petersburg	16	53,633.83	1,609.01	3,352.11	100.56
Skagway	2	6,393.57	255.74	3,196.78	127.87
Valdez	1	6,600.00	420.02	6,600.00	420.02
Wrangell	10	29,860.88	1,979.98	2,986.08	197.99
Whittier	2	4,370.78	218.54	2,185.39	109.27
TOTAL CITIES	37	116,613.06	5,084.02	3,151.70	137.40
STATEWIDE TOTAL	742	2,249,821.08	160,163.18	3,032.10	215.85

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 36 SENIOR CITIZEN PROPERTY TAX EQUIVALENCY PAYMENT

19 AAC 36.010. FORMS. (A) 21-405 is adopted by the department for use in application for the senior citizen renter property tax equivalency payment. Form 21-405a "rent certificate" is adopted by the department as a supplement to Form 21-405.

(b) Application forms will be supplied upon request by the office of the state assessor.

19 AAC 36.020. RENTAL PAYMENT VERIFICATION. Satisfactory evidence of payment and the amount paid, as required by AS 29.73.060 (c), includes:

(1) Form 21-405a, property completed by the landlord and attached to Form 21-405;

(2) cancelled checks payable to the landlord for rent paid;

(3) rent receipts or;

(4) a combination of the items in (1)-(3) of this section.

19 AAC 36.030. ELIGIBILITY. (a) To be eligible, property for which rent is paid must be subject to a local property tax. Payment in place of property tax is not considered local property tax for purposes of this chapter.

(b) To be eligible, a rental payment must be paid to the landlord and must exclude security deposits, rent paid for the year before the program year, and advance payments for the year after the program year. Rental charges for food, medical care and supplies, personal services, or other items not eligible. Sales tax paid to the landlord for the rental may be included in the eligible rent paid.

(c) An applicant may not receive a property tax exemption under AS 29.53.020(e) -- (i) and renter equivalency payment under AS 29.73.060 for the same program year unless a portion of a permanent place of abode is owned and a portion of the same permanent place of abode is rented.

(d) An applicant must be age 65 or older before January 1 of the program year to be eligible.

(e) Application for an equivalency payment must be mailed to the department by January 15 of the year following the program year.

19 AAC 36.040. VERIFICATION OF AGE. (a) Documentation of birth date is required the first year an applicant enters the program. Submission of one of the following documents clearly showing birth date of the applicant is adequate documentation:

(1) birth certificate;

(2) proof of eligibility for the Alaska Longevity Program, or any Alaska state program that requires similar adequate documentation of age;

(3) baptismal certificate showing date of birth and issued during the first few years of life;

(4) naturalization papers;

(5) a document issued by the Social Security Administration showing date of birth; or

(6) a Bureau of the Vital Statistics record of birth.

(b) The department will, in its discretion, accept as adequate documentation other documents attesting to the age of the applicant. (Eff. / / , Register)

Authority: AS 29.73.060
AS 44.47.980

19 AAC 36.050. COMPUTATION OF PAYMENT. (a) No payment will be made for less than $1.

(b) The property tax equivalent percentage for each home rule or general law municipality that levies a general property tax is based on the highest mill rate levied within that municipality during the program year.

(c) The mill rate levied against the abode most recently occupied is used to determine the equivalent percentage for that year. (Eff. / / , Register)

Authority: AS 29.73.060
As 44.47.980

19 AAC 36.060. DEFINITIONS. In this chapter

(1) "department" means the Department of Community and Regional Affairs;

(2) "program year" means the calendar immediately preceding the filing date.

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 73, MISCELLANEOUS PROVISIONS

Sec. 29.73.060. Property Tax Equivalency Payments. (a) A resident of the state 65 years of age or older who rents a permanent place of abode is eligible for tax equivalency payments from the state through the Department of Community and Regional Affairs.

(b) For purposes of determining payments to eligible persons, the department shall calculate a property tax equivalent percentage for each home rule or general law municipality, which levies a general property tax, at the rate of 1/2 per cent per mill. This percentage applied to the annual rent charged to the applicant or $375, whichever is less is the property tax equivalency payment.

(c) To obtain tax equivalency payments the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for tax equivalency payments under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, tax equivalency payments to an eligible applicant may not be reduced because the spouse is less than 65 years of age. If all occupants in a residence are eligible for tax equivalency payments under this section, the occupants shall decide between and amoung themselves which shall receive payment. (sec 2 ch 217 SLA 1976)

Appendix D

Senior Citizen Special Assessments Exemption: Water and Sewer

APPENDIX D

SENIOR CITIZEN SPECIAL ASSESSMENT EXEMPTION
AS 29.63.065

Effective September 2, 1975, the first senior citizen deferred tax program relating to special assessments was enacted (sec 1 cha 114 SLA 1975). Effective June 21, 1976, the act was repealed and reenacted (sec 1 cha 215 SLA 1976). Effective June 2, 1979, the renewal deadline was extended to March 15, and the department became the agency responsible for waiver of the deadline (sec 23 ch 83 SLA 1979).

The law provides for deferred payment of special assessments levied by municipalities for the installation of sewer and/or water systems. Properties owned and occupied by permanent residents of the state, 65 years of age or older, may be eligible.

State reimbursement is provided to the municipality for revenue lost in operation of the program. At the time of reimbursement, the municipal lien is satisfied and a lien in favor of the state is recorded in the amount of the assessment levied upon the property. The lien becomes due and payable upon sale or transfer of the property except to a spouse, widow, widower or minor heir. Qualification must be verified each year in order for the deferment to be retained.

SENIOR CITIZEN SEWER & WATER ASSESSMENT DEFERMENT
FIVE YEAR PERFORMANCE SUMMARY

MUNICIPALITY	NUMBER APPLICATIONS APPROVED		AVERAGE DEFERMENT PER APPLICATION		TOTAL REVENUE REIMBURSEMENT	
Anchorage, Municipality of	3		2,589		$ 7,767	
Cordova, City of	14		548		7,680	
TOTAL FY 78		17		908		$ 15,447
Fairbanks North Star Borough	19		1,651		$31,376	
Homer, City of	1		1,780		1,780	
TOTAL FY 79		20		1,657		$ 33,156
Anchorage, Municipality of	2		3,701		$ 7,402	
Fairbanks North Star Borough	23		2,680		61,655	
Juneau, City & Borough of	12		2,179		26,152	
Sitka, City of	7		5,598		39,190	
TOTAL FY 80		44		3,055		$134,399
Anchorage, Municipality of	3		3,333		$10,001	
Fairbanks North Star Borough	3		843		2,531	
TOTAL FY 81		6		2,088		$ 12,532
Fairbanks North Star Borough	1		1,375		$ 1,375	
Juneau, City & Borough of	1		972		972	
TOTAL FY 82		2		1,173		$ 2,347
TOTAL TO DATE FY 78 thru FY 82		89		2,223		$197,881

LEINS RELEASED & PAYMENTS RETURNED TO THE STATE GENERAL FUND

FISCAL YEAR	NUMBER OF ACCOUNTS	TOTAL REVENUE COLLECTED
FY 78	14	$ 7,584
FY 79	6	6,236
FY 80	12	12,841
FY 81	9	26,128
FY 82	9	9,482
	50	$ 62,271

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 37, SENIOR CITIZEN SPECIAL SEWER AND WATER ASSESSMENT DEFERMENT

19 AAC 37.010. FORMS. (a) Form 21-401 is adopted by the department for use in filing an application for the Senior Citizen Special Sewer and Water Assessment Deferred Payment. Form 21-401b is adopted as the application form for annual renewal of the deferment.

(b) Application forms for the initial deferred payment (Form 21-401) are available only from the clerk, the assessor, or the revenue collector of a municipality. Application forms to renew the deferment (Form 21-401b) are available only from the department.

19 AAC 37.020. ELIGIBILITY. Eligibility requirements under AS 29.63.065 must be met as of the date the assessment district roll is certified under AS 29.63.050.

19 AAC 37.030 MUNICIPAL REIMBURSEMENT. Reimbursement to the municipality will be a lump sum amount equal to the amount authorized under AS 29.63.65(c) as determined by the municipality. Reimbursement will not include penalty or interest.

19 AAC 37.040. LIEN (a) Upon sale or transfer of all or a portion of the real property, subject to the requirements of AS 29.63.065(c), the entire lien becomes due and payable.

(b) Upon demonstrated need, the department will, in its discretion, arrange repayment of the lien in periodic installments. Upon repayment of the total amount the department will release the lien. If the payment schedule becomes 30 days delinquent, foreclosure of the lien will begin 60 days after notice of delinquency.

(c) Upon sale or other transfer of all or a portion of the real property, the department will release the lien on the entire property and issue a new lien on the portion retained by the claimant if:

(1) the amount of the lien is paid at the time of transfer on the transferred portion based upon a pro rata percentage at the time of the transfer, and

(2) legal descriptions of the transferred property and the retained property are filed with a new application for exemption.

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 63, SPECIAL ASSESSMENT AND SERVICE AREAS
ARTICLE 1, SPECIAL ASSESSMENTS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560- 44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070- 34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 12 consecutive months has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Appendix E

Senior Citizen Motor Vehicle Registration Tax Payment

APPENDIX E

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX PAYMENT
AS 28.10.411(d)

The law requiring payment was enacted effective october 15, 1978. (ch 178 SLA 1978)
Administration began on January 1, 1979 by the Division of Motor Vehicles.

"The Department of Community and Regional Affairs shall pay to the borough or city in which a person who is granted an exemption under (c) of this section resides, an amount equal to the tax levied under section 431(b) of this chapter regardless of whether the borough or city is eligible for the tax levied under that section."

* The law provides for exemption from the locally imposed, state collected registration tax on a motor vehicle owned by a Senior Citizen. The Senior Citizen completes an exemption form at the time of registration and is exempt from the tax. That form is then forwarded to the Department of Community and Regional Affairs and the appropriate municipality is reimbursed.

A summary of program payments by municipalities for Fiscal Year 1980 is provided on the following page.

The four-year program performance summary is outlined below:

FISCAL YEAR	NUMBER OF AFFIDAVITS	MUNICIPAL REIMBURSEMENT	AVERAGE PER AFFIDAVIT
* FY 79	2,927	$55,402	$18.93
FY 80	2,696	$50,435	$18.71
FY 81	5,127	$88,156	$17.19
FY 82	5,141	$93,089	$18.10

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* January through June only.

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX
FY 82 PROGRAM

MUNICIPALITY	NO. OF AFFIDAVITS	$ MVRT	TOTAL NO. OF AFFIDAVITS	TOTAL $ MVRT	% OF TOTAL NO. OF AFFIDAVITS	% OF TOTAL $ MVRT
EXEMPT SENIORS						
ANCHORAGE, MUNICIPALITY OF	2,034	$37,985				
BRISTOL BAY BOROUGH	4	35				
KETCHIKAN GATEWAY BOROUGH	324	7,009				
KODIAK ISLAND BOROUGH	81	1,830				
MATANUSKA-SUSITNA BOROUGH	592	10,856				
PETERSBURG, CITY OF	80	1,315	3,115	$59,030	60.6%	63.4%
NO TAX ON VEHICLES						
FAIRBANKS NORTH STAR BOROUGH	752	10,890				
JUNEAU, CITY & BOROUGH OF	367	8,320				
CORDOVA, CITY OF	46	892				
CRAIG, CITY OF	5	40				
EAGLE, CITY OF	1	20				
KAKE, CITY OF	2	45				
ST. MARY, CITY OF	1	10				
VALDEZ, CITY OF	20	300				
WRANGELL, CITY OF	40	520				
YAKUTAT, CITY OF	2	10	1,236	21,047	24.1%	22.6%
SENIORS NOT EXEMPT						
HAINES BOROUGH	63	1,105				
KENAI PENINSULA BOROUGH	519	8,347				
NORTH SLOPE BOROUGH	2	55				
SITKA, CITY & BOROUGH	125	2,435				
DILLINGHAM, CITY OF	10	165				
NENANA, CITY OF	10	125				
NOME, CITY OF	33	400				
SKAGWAY, CITY OF	20	330				
WHITTIER, CITY OF	8	50	790	$13,012	15.4%	14.0%
TOTAL REIMBURSED			5,141	$93,089		
NON-REIMBURSABLE (Outside Taxing Jurisdictions)	196	2,855				
TOTAL	5,141	93.089				

Appendix F

Legal Authority For Taxation

APPENDIX F

LEGAL AUTHORITY FOR TAXATION

Constitution of the State of Alaska, Article IX Section 3. Assessment Standards. Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law.

Attorney General Opinion No. 25, 1963. The borough assembly or city council may levy taxes only by means of an ordinance enacted under terms provided in AS 29.48.130-160.

The legal basis for property assessment and collection of taxes is summarized in this chapter under the following seven headings:

Power of Levy........................95

Definition of Property...............97

Standard of Value....................98

Method of Valuation..................99

Required Exemptions.................106

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Tax Limitations.....................117

POWER OF LEVY

Title 29 - Municipal Government
Department of Community & Regional Affairs

Sec. 29.43.020. Assessment and tax collection. Home rule and first class cities outside boroughs may assess, levy, and collect a general property tax. A property tax, if levied, must be assessed, levied, and collected as provided by ch 53 of this title for boroughs. Cities outside boroughs may levy and collect sales and use taxes as provided by ch 53 of this title for boroughs. (sec 2 ch 118 SLA 1972)

Sec. 29.53.010. General property tax. Home rule and general law boroughs may levy (1) an areawide property tax for areawide functions, and (2) a property tax limited to the area outside cities for functions limited to the areas outside cities. A property tax, if levied, must be assessed, levied, and collected on real and personal property as provided in this chapter. (sec 2 ch 118 SLA 19

Sec. 29.53.400. Power of levy. Home rule and first class cities within boroughs may levy a general property tax. A property tax, if levied, shall be levied in the manner provided for borough levies in Sec. 170(a) of this chapter and is subject to Secs. 10-25, 50-55, and 310-350 of this chapter. The council shall, by June 15 of each year, present to the borough assembly a statement of the city's rate of levy, unless a different date is agreed upon by the borough and city. (sec 2 ch 118 SLA 1972)

Sec. 29.53.405. Differential tax zones. Cities may by ordinance establis alter, and abolish differential tax zones to provide and levy property taxes fo services not provided generally within the city or a different level of service than that provided generally within the city. (sec 2 ch 118 SLA 1972)

Sec. 29.53.415. (a) A borough may levy and collect a sales tax not exceeding six percent on sales or rents, and on services made within the borough. The sales tax may apply to any or all of these sources. Exemptions may be granted by ordinance. (sec 2 ch 118 SLA 1972)

(NOTE: Sales tax rate is not included in AS 29.13.100, Limitation of home rule powers.)

Sec. 29.53.450. Cities within a borough which do not levy and collect sales or use taxes for areawide borough functions may levy and collect sales or use taxes in the manner provided for boroughs. (sec 2 ch 118 SLA 1972)

POWER OF LEVY

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. Levy of tax. (a) An annual tax of 20 mills is levied each tax year beginning January 1, 1974, on the full and true value of taxable property taxable under this chapter. (sec 1 ch 1 FSSLA 1973) (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and section 20 of this chapter.

Sec. 43.56.040. State Assessment Review Board. The State Assessment Review Board is created within the Department of Revenue. The board consists of five persons appointed by the governor to serve at his pleasure, each of whom must be knowledgeable of assessment procedures. Each board member is subject to confirmation by a majority of the members of the legislature in joint session. (sec 1 ch 1 FSSLA 1973)

Sec. 43.56.200. Regulations. The board and the department may adopt regulations in accordance with the Administrative Procedure Act (AS 44.62) as appropriate to carry out their respective duties under this chapter. (sec 1 ch 1 FSSLA 1973)

DEFINITION OF PROPERTY

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.78.010. Definitions...

(10) "personal property" means tangible property other than real property, such as merchandise and stock in trade, machinery and equipment, furniture and fixtures, motor vehicles and vehicles, boats and vessels and aircraft; (sec 2 ch 118 SLA 1972)

(11) "property" means real and personal property;

(13) "real property" means land and improvements and all possessory rights and privileges appurtenant to the property, and includes personal property affixed to the land or improvements;

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.210. Definitions. (6) "taxable property" means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution of liquefication of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil, including machinery, appliances, supplies, equipment, drilling rigs, wells (whether producing or not), gathering lines and transmission lines, pumping stations, compressor stations, power plants, topping plants, processing units, roads, tank farms, tanker terminals, docks and other port facilities, air strips and communication equipment and facilities, maintenance equipment and facilities, and maintenance camps and other related facilities; "taxable property" does not include permanent residences, office buildings requiring substantial local government services, or gas pipeline systems owned and operated by a certificated public utility regulated by the Alaska Public Utilities Commission; (sec 1 ch 1 FSSLA 1973; am sec 27 ch 208 SLA 1975; am sec 8 ch 8 SLA 1977)

STANDARD OF VALUE

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.060. Full and true value. (a) The assessor of a municipality shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section and sections 30, 35 and 160 of this chapter. The full and true value is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (a) The department shall assess property for the tax levied under Sec. 10(b) of this chapter and AS 29.53.045 on property used or committed by contract or other agreement for use for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil at its full and true value as of January 1 of the assessment year.

METHOD OF VALUATION

Title 29 - Municipal Government,
Department of Community & Regional Affairs

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit v. Greater Anchorage Area Borough, Sup. Ct. Op. No 636 (File No. 1214), 473 P.2d 630 (1970)

Sec. 29.53.030 Mining Claims. The assessed value of an unimproved, unpatented mining claim which is not producing, and a nonproducing patented mining claim upon which the improvements originally required for patent have become useless and valueless through depreciation, removal, or otherwise, is fixed at $200 for each 20 acres or fraction of 20 acres. If the surface ground of a claim has a separate and independent value for nonmining uses, the real and personal property is assessed at its full and true value. (sec 2 ch 118 SLA 1972)

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before February 1 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested. (am sec 1 ch 66 SLA 1978)

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

Sec. 29.53.040. Mobile homes. Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office or commercial purposes and attached to the land or connected to water, gas, electric or sewage facilities are classed as real property for tax purposes except where expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes which are unoccupied and held for sale by persons engaged in the business of selling mobile homes. (sec 2 ch 118 SLA 1972)

Sec. 29.53.060. Full and true value. (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the borough assembly. (sec 2 ch 118 SLA 1972)

(c) In the case of cessation of business during the tax year, the assembly may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the assembly may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and remitting or refunding taxes. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

METHOD OF VALUATION

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (b) The department shall assess property for the taxes levied under Sec. 10(a) of this chapter at its full and true value as of January 1 of the assessment year except that in the case of taxable property used or committed by contract or other agreement for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil to be transported by that pipeline, the first assessment date shall be the construction commencement date. If the construction commencement date is used as the assessment date, the tax payable shall be prorated on the basis of the assessment year remaining.

(c) The full and true value of taxable property used or committed by contract or other agreement for use in the exploration for gas or unrefined oil, or in the operation or maintenance of facilities for the exploration for gas is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(d) The full and true value of taxable property used or committed by contract or other agreement for the production of gas or unrefined oil or in the operation or maintenance of facilities for the production of gas or unrefined oil is:

1) on the construction commencement date the actual cost incurred or accrued with respect to the property as of the date of assessment;

2) determined on each January 1 thereafter on the basis of replacement cost less depreciation based on the economic life of proven reserves.

(e) The full and true value of taxable property used or committed by contract or other agreement for pipeline transportation of gas or unrefined oil or in the operation or maintenance of facilities for the pipeline transportation of oil or unrefined oil is:

1) on the construction commencement date and until January 1 following the date the pipeline begins to transport gas or unrefined oil, the actual cost incurred or accrued with respect to the property as of the date of assessment.

2) determined on each January 1 thereafter with due regard to the economic value of the property based on the estimated life of the proven reserves of gas or unrefined oil then technically, economically and legally deliverable into the transportation facility; however, if the proven reserves of gas or unrefined oil then technically, economically and legally deliverable indicate an economic life materially shorter than the estimated physical life of the transportation facility, the full and true value is the actual cost reduced by an annual allowance for depreciation on a straight line basis over an economic life based on the actual elapsed life from the commencement of full operation to the date of assessment plus the estimated remaining life of the proven reserves of gas and unrefined oil then technically, economically and legally deliverable into the transportation facility as of the date of the assessment;

3) on the assessment date next following inability to use or construct all or a substantial part of the facility for a period of 90 or more consecutive days because of natural disaster or legal prohibition, or other events beyond the control of a person having ownership or control of the property, adjusted to take into account any diminution in value.

(f) For purposes of this section, "actual cost" and "replacement cost" do not include interest capitalized before or during the period of construction nor the value of intangible drilling expenses. In the case of taxable property under construction, "actual cost" for purposes of this section means the costs incurred or accrued with respect to the property as of the date of assessment.

(g) The department may enter into agreements with a municipality for the cooperative or joint administration of the assessing authority conferred on the department by this section. (sec 1 ch 1 FSSLA 1973)

Title 28 - Motor Vehicles,
Department of Public Safety

Sec. 28.10.431. Annual Motor Vehicle Registration Tax. (a) There is levied a motor vehicle registration tax within each municipality which elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

METHOD OF VALUATION

(b) The tax is levied upon motor vehicles subject to the license tax under secs. 411 and 421 of this chapter, not including mobile homes, and is based upon the age of the vehicles as determined by model year according to the following schedule:

	Tax According to the Age of Vehicle Since Model Year:							
	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Motor Vehicles								
(1) motorcycle	$ 8	$ 7	$ 6	$ 5	$ 4	$ 3	$ 2	$ 2
(2) vehicles specified in sec. 421(b)(1) of this chapter	60	50	40	30	20	15	10	5
(3) vehicles specified in sec. 421(b)(3) of this chapter	60	50	40	30	20	15	10	5
(4) vehicles specified in sec. 421(c)(1) - (4) of this chapter								
5,000 pounds or less	60	50	40	30	20	15	10	5
5,001-12,000 pounds	100	80	60	50	40	30	20	10
12,001-18,000 pounds	150	120	100	80	60	40	30	20
18,001 pounds or over	200	160	130	100	80	60	40	20
(5) vehicles specified in sec. 421(b)(4) of this chapter	100	80	60	50	40	30	20	10

METHOD OF VALUATION

(6) vehicles specified in sec. 421(b)(6) of this chapter	8	7	6	5	4	3	2	2
(7) vehicles specified in sec. 421(d)(9) of this chapter	60	50	40	30	20	15	10	5
(8) vehicles specified in sec. 421(b)(2) of this chapter	60	50	40	30	20	15	10	5
(9) vehicles specified in sec. 421(d)(10) of this chapter	40							

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fees in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in secs. 411 and 421 of this chapter and the registration tax levied in this section, and the department determines that the payor is entitled to a refund in whole or part of the registration tax, the department shall make the refund to which the person is entitled. No refund may be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five per cent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of the residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. No municipality which elects to come under the provision of this section may levy use or ad valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

Sec. 28.10.650. Definitions. (22) "mobile home" means a trailer in excess of either 28 feet in length or 8 feet in width that is designed, constructed and equipped for use as a dwelling or as a place of business, storage or other off-highway purpose. (sec 6 ch 20 SLA 1977)

REQUIRED EXEMPTIONS

Title 29 - Municipal Government
Department of Community & Regional Affairs

Sec. 29.53.020. Required Exemptions. (a) The following property is exempt from general taxation:

(1) Municipal, state, or federally owned property, except that private leaseholds, contracts, or other interest in the property shall be taxable to the extent of those interests;

(2) household furniture of the head of a family or a householder not exceeding $500 in value;

(3) property used exclusively for non-profit religious, charitable, cemetery, hospital, or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of the auxiliary of such organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section.

(7) real property to the extent and subject to the conditions provided in (j) of this section.

(b) "Property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) The residence of a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization; (sec 1 ch 191 SLA 1976)

(2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a non-profit hospital; (sec 1 ch 191 SLA 1976)

(3) lots supporting and adjacent to a structure or residence mentioned in (1) or (2) of this subsection which are necessary to convenient use;

(4) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a) or (b) of this section from which income is derived is exempt only if that income is solely from use of the property by non-profit religious, charitable, hospital, or educational groups for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedures (AS 09) do not exempt the property from taxes levied and collected by municipalities. (sec 2 ch 118 SLA 1972)

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (sec 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must filed the application no later that January 15 of the assessment year for which the exemption is sought, but during the same year, the governing body of the municipality, for good cause shown, may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

REQUIRED EXEMPTIONS

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 20, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

(j) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS 18.70.081, in operating condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to:

(1) An amount equal to two percent of the value of the structure based on the assessment for 1981, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) An amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January 1, 1981.

REQUIRED EXEMPTIONS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560-44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070-34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 12 consecutive months has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

(Chapter 56, Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes.)

Sec. 43.56.020. Exemptions. (a) The following are exempt from local taxes levied or authorized under Sec. 10(b) of this chapter:

(1) property rights attached to or inherent in the right to explore for or produce oil or gas;

(2) oil or gas leases or properties, whether producing or not;

(3) oil or gas in place;

(4) oil or gas produced or extracted in the state;

(5) the value of intangible drilling expenses and exploration expenses;

(6) an interest in property described in AS 43.55.010(b).

(7) (deleted)

(8) (deleted)

REQUIRED EXEMPTIONS

(b) There is exempt from state taxes levied or authorized under Sec. 10(a) of this chapter, before the construction commencement date, property which is committed by contract or other agreement for use in this state primarily for the production or pipeline transportation of gas or unrefined oil, or in the operation or maintenance of facilities for the production or pipeline transportation of gas or unrefined oil.

(c) In (a)(2) of this section, "properties" means mineral interests in oil and gas and working interests, royalty interests, and overriding royalty interests in oil and gas leases. (sec 1 ch 1 FSSLA 1973; am sec 26 ch 208 SLA 1975)

Sec. 43.56.030. In place of other taxes. Except for those taxes imposed under ch 55 and ch 57 of this title, the taxes levied or authorized under Sec. 10(b) of this chapter are in place of:

(1) all other ad valorem taxes or other taxes imposed by a municipality on property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, and

(2) all other taxes imposed by a municipality on or with respect to the property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, including, but not limited to,

(A) taxes on the retail sale or use of the property except for the retail sales tax on the first $1,000 of each sale;

(B) taxes on the sale or use of gas or unrefined oil;

(C) taxes on the sale or use of services used in or associated with the property or in its maintenance or operation except for the sales tax on the first $1,000 of each sale;

(D) taxes on or measured by gross or net income from the property, including income from the exploration for, production of, or pipeline transportation of gas or unrefined oil or property; and

(E) any license, excise, fee, charge or other tax on or pertaining to the property or services. (sec 1 ch 1 FSSLA 1973; am sec 55 ch 127 SLA 1974)

REQUIRED EXEMPTION

Title 10 - Corporations and Associations,
Department of Commerce & Economic Development

Sec. 10.25.540. Taxation of cooperatives. Cooperatives under this chapter shall apply for a business license and pay the initial license fee as provided by the Alaska Business License Act (AS 43.70), as amended. Before March 1, 1961, and before March 1 of each year thereafter, each cooperative shall pay to the state, instead of state and local ad valorem, income and excise taxes which may be assessed or levied on or after January 1, 1960, a percentage of its gross revenue earned during the preceding calendar year. (sec 33 ch 93 SLA 1959; am sec 1 ch 66 SLA 1960)

Sec. 10.30.060. Power to acquire and dispose of lands, and exemption from execution, taxation and public appropriation. A cemetery association may buy or take by gift or devise, and hold, land not exceeding 80 acres, for the sole purpose of a cemetery. The land is exempt from execution, and from any appropriation to public purposes, and from taxation if intended to be used exclusively for burial purposes and in no way for the profit of the members of the association. (sec 36-5-5 ACLA 1949)

CONSTITUTION OF THE STATE OF ALASKA

Article XII. General Provisions. Section 12. Disclaimer and Agreement. The State of Alaska and its people forever disclaim all right and title in or to any property belonging to the United States, or subject to its disposition, and not granted or confirmed to the State or its political subdivisions, by or under the act admitting Alaska to the Union. The State and its people further disclaim all right or title in or to any property, including fishing rights, the right or title to which may be held by or for any Indian, Eskimo, or Aleut, or community thereof, as that right or title is defined in the act of admission. The State and its people agree that, unless otherwise provided by Congress, the property, as described in this section, shall remain subject to the absolute disposition of the United States. They further agree that no taxes will be imposed upon any such property, until otherwise provided by the Congress. This tax exemption shall not apply to property held by individuals in fee without restrictions on alienation.

ALASKA NATIVE LAND CLAIMS SETTLEMENT ACT

Public Law 92-203, 92nd Congress, First Session. Section 21. Taxation. (d) Real property interests conveyed, pursuant to this Act, to a Native individual, Native group, or Village, or Regional Corporation which are not developed or leased to third parties, shall be exempt from State and local real property taxes for a period of twenty years after the date of enactment of this Act: Provided, That municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the State: Provided further, That easements, rights-of-way, leaseholds, and similar interests in such real property may be taxed in accordance with State or local law. All rents, royalties, profits, and other revenues or proceeds derived from such property interests shall be taxable to the same extent as such revenues or proceeds are taxable when received by a non-Native individual or corporation.

REQUIRED EXEMPTIONS

(e) Real property interests conveyed pursuant to this Act to a Native individual, Native group, or Village, or Regional Corporation shall, so long as the fee therein remains not subject to State or local taxes on real estate, continue to be regarded as public lands for the purpose of computing the Federal share of any highway project pursuant to Title 23 of the United States Code, as amended and supplemented, for the purpose of the Johnson-O'Malley Act of April 16, 1934, as amended (25 U.S.C. 452), and for the purpose of Public Laws 815 and 874, 81st Congress (64 Stat. 967, 1100), and so long as there are also no substantial revenues from such lands, continue to receive forest fire protection services from the United States at no cost.

OPTIONAL EXEMPTIONS

Title 29 - Municipal Government,
Department of Community and Regional Affairs

Sec. 29.53.025. Optional exemptions and exclusions. (a) Municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election. An exclusion or exemption authorized by this section may not exceed $10,000 for any one residence. (am sec 2 ch 1 FSSLA 1973)

(b) Municipalities may by ordinance:

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage; a tax based upon a tonnage valuation shall not exceed $5 a year for a boat or vessel of less than five net tons and shall not exceed $15 a year for a boat or vessel of more than five net tons;

(2) classify and exempt from taxation:

(A) the household furniture over $500 in value and the effects of the head of a family or a householder; and

(B) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of such property does not exceed the actual cost to the owner of the use by the renter; and

(C) historic sites, buildings and monuments. (sec 2 ch 118 SLA 1972)

(D) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 35.05.069(c).

(c) The provisions of (a) of this section notwithstanding,

(1) a home rule or first or second class borough may, by ordinance adopted without weighted voting, adjust its property tax structure in whole or in part to the property tax structure of a city within it, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city shall have the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes, provided that the exemptions or exclusions have been adopted as to city taxes and further provided that the city appropriate to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly without weighted voting;

(3) a home rule or general law city within an organized borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation. (sec 1 ch 111 SLA 1976)

(d) Exemptions or exclusions from property tax which have been granted by home rule municipalities in addition to exemptions authorized or required by law, and which are in effect on September 10, 1972, and not later withdrawn, are not affected by this Act. (sec 2 ch 118 SLA 1972)

(e) Municipalities may by ordinance classify and exempt or partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. However, the easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property so that the property owner is compensated at a rate which does not reflect the easement grant. (am sec 1 ch 33 SLA 1975)

(f) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land or new maintenance, repair or renovation of an existing structure and if the alteration, maintenance, repair or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed or from the date of approval for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

(g) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to a single family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement is completed or from the date of approval of an application for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

Sec. 29.53.160. Tax adjustments on property affected by a natural disaster. (a) The assembly may provide for reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a natural disaster.

(b) A reassessment may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that his losses exceed $1,000. A reduction of taxes may be made only on losses in excess of $1,000 for the remainder of the year following the disaster. Upon reassessment, the borough shall recompute this tax and refund taxes which have already been paid.

(c) The borough shall make notice of assessment or reassessment and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal is filed with the board of equalization within 10 days after notice of assessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In enacting an ordinance or resolution authorized by this section, the assembly may, consistent with this section, prescribe procedures, restrictions and conditions of assessing or reassessing property and of remitting, refunding or forgiving taxes.

(e) In this section "disaster" means a major disaster declared by the President of the United States under the provisions of the Federal Disaster Act of 1950, Title 42, United States Code, Sec. 1855-1855g, or other federal law. (sec 2 ch 118 SLA 1972)

TAX LIMITATIONS

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.410. Limited property taxing power for second class cities. A second class city may by referendum levy real and personal property taxes as provided for first class cities. However, levy by a second class city may not exceed one-half of one percent of the assessd valuation of the property taxes, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness which is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments. (sec 2 ch 118 SLA 1972)

Sec. 29.53.045. Tax on oil and gas production and pipeline property. (a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which produces an amount of revenue from the total municipal property tax equivalent to $1,500 a year for each person residing within its boundaries. (sec 8 ch 107 SLA 1976)

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58.

(d) By February 1 of each assessment year a taxing municipality must inform the Department of Revenue which method of taxation the municipality will use.

(e) For purposes of this section, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data, and shall advise each municipality of its population as so determined by January 15 of each year. (sec 3 ch 1 FSSLA 1973; am sec 6 ch 159 SLA 1975)

Sec. 29.53.050. Tax limitation. (a) No municipality may levy and tax for any purpose in excess of the three percent of the assessed valuation of property within the municipality in any one year.

(b) No municipality, or any combination of municipalities occupying the same geographical area, in whole or in part, may levy taxes (1) which will result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon values which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. If two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax (1) the combined levy of which would result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon value which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. The commissioner of community and regional affairs shall apportion the lawful levy and equitably divide these revenues on the basis of need, services performed and other considerations in the public interest. For the purpose of this subsection, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58. (sec 2 ch 118 SLA 1972; am sec 4 ch 1 FSSLA 1973; am sec 5 ch 159 SLA 1975)

Sec. 29.53.055. No limitation on taxes to pay bonds. The limitations provided for in Secs. 45 or 50 of this chapter do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount. (sec 2 ch 118 SLA 1972; am sec 5 ch 1 FSSLA 1973)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and sec. 20 of this chapter. (sec 1 ch 107 SLA 1976)

(c) If the total value of assessed property of a municipality taxing under AS 29.53.045(c) exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state (to be determined by the department and reported to each municipality by January 15 of each year) multiplied by the number of residents of the taxing municipality, the department shall designate the portion of the tax base against which the local tax may be applied. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under ch 58 of this title. (am sec 7 ch 159 SLA 1975)

(d) A tax paid to a municipality under AS 29.53.045 on or before June 30 of the tax year shall be credited against the tax levied under (a) of this section for that tax year. If, however, a tax is not paid to a municipality until after June 30 of the taxable year, the department upon application shall refund to the taxpayer the amount of tax paid to the municipality under AS 29.53.045. The credit or refund of taxes paid to a municipality may not exceed the total amount of tax levied by the department upon the taxpayer for the tax year, under (a) of this section. (sec 2 ch 107 SLA 1976)

Sec. 43.56.135. Certification. No later than June 1 of each year, the department shall certify the final assessment roll and mail to the owner of the taxable property or his authorized agent a statement of the amount of tax due. (sec 4 ch 107 SLA 1976)

Sec. 43.56.150. (a) The tax levied by section 10(a) of this chapter is payable to the department on or before June 30 of the taxable year.

Appendix G

Alaskan Taxing Jurisdictions Mailing List

APPENDIX H

ALASKA PROPERTY TAXING JURISDICTIONS MAILING LIST

STATE OIL AND GAS

Alaska Department of Revenue
Petroleum Revenue Division
201 E. 9th Avenue
Anchorage, Alaska 99501
(Statewide oil and gas
property tax only)

BOROUGHS

Glenn (Pat)McKee, Director
Property Appraisal Division
Municipality of Anchorage
Pouch 6-650
Anchorage, Alaska 99502

George Castaneda, Finance Officer
Bristol Bay Borough
P.O. Box 189
Naknek, Alaska 99633

Dave Braden, Assessor
Fairbanks North Star Borough
P.O. Box 1267
Fairbanks, Alaska 99707

Chris Follis, Assessor
Haines Borough
P.O. Box H
Haines, Alaska 99827

Zeno A. Walther, Jr., Acting Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, Alaska 99801

Don Thomas, Assessor
Kenai Peninsula Borough
P.O. Box 850
Soldotna, Alaska 99669

Marie Westfall
Director of Assessments
Ketchikan Gateway Borough
344 Front Street
Ketchikan, Alaska 99901

Assessor
Kodiak Island Borough
P.O.Box 1246
Kodiak, Alaska 99615

Steve Van Sant, Assessor
Matanuska-Susitna Borough
P.O. Box B
Palmer, Alaska 99645

Charles Hopson, Assessor
North Slope Borough
P.O. Box 69
Barrow, Alaska 99723

Michael Schmidt, Assessor
City and Borough of Sitka
Box 79
Sitka, Alaska 99835

ALASKA TAXABLE 1982

State of Alaska
Department of Community & Regional Affairs
Division of Local Government Assistance
Office of the State Assessor
Pouch BH
Juneau, Alaska 99811